

1994

# Annual Report of the Municipal Officers of the Town of Hartland, Maine For The Municipal Year 1994

Hartland (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

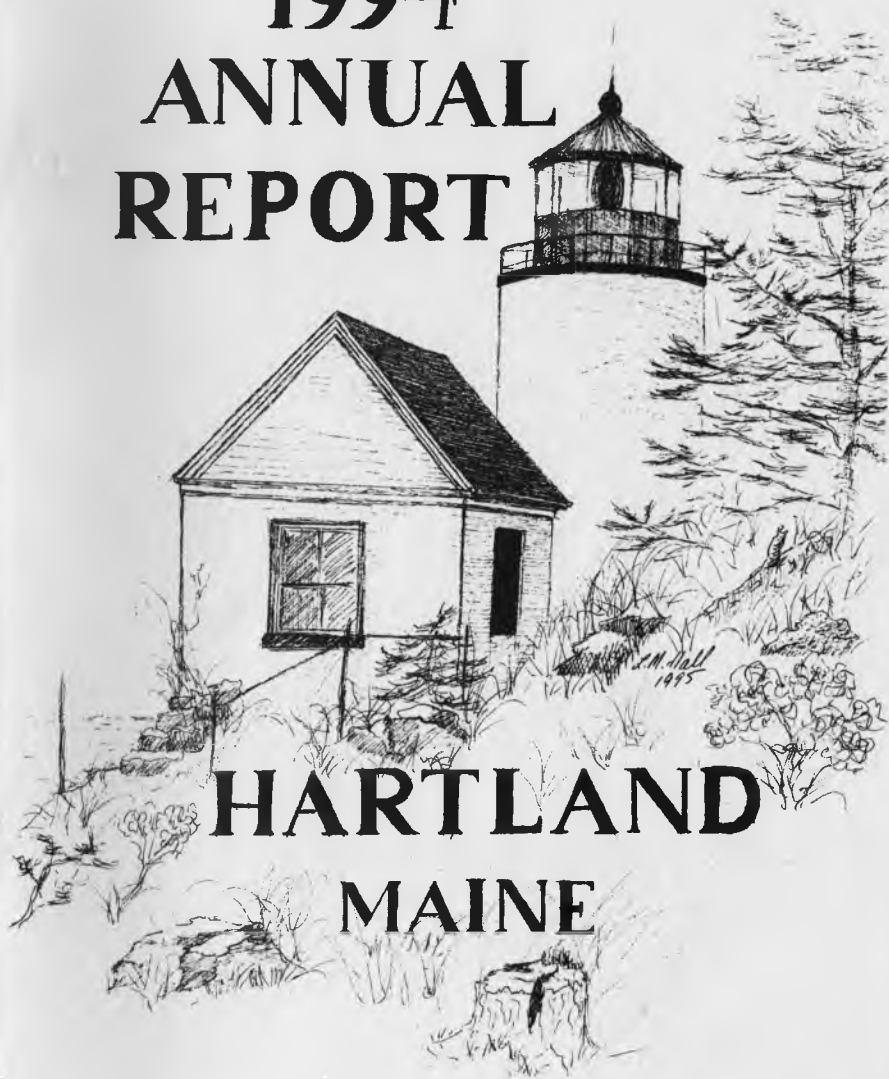
---

## Repository Citation

Hartland (Me.), "Annual Report of the Municipal Officers of the Town of Hartland, Maine For The Municipal Year 1994" (1994).  
*Maine Town Documents*. 5696.  
<https://digitalcommons.library.umaine.edu/towndocs/5696>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact [um.library.technical.services@maine.edu](mailto:um.library.technical.services@maine.edu).

# **1994 ANNUAL REPORT**



## **HARTLAND MAINE**



TO THE INHABITANTS  
OF THE TOWN OF HARTLAND

The following is the

# **ANNUAL REPORT**

of the

## **Municipal Officers**

of the

## **Town of**

## **HARTLAND, MAINE**

**For the Municipal Year**

**1994**

## INDEX

Audit Report .....	81
Citizen's Award .....	9
Dump Hours .....	2
Emergency Numbers .....	2
Hartland Public Library .....	36
Letter of Transmittal .....	6
Plumbing Inspector's Report .....	41
Smokey's Angels Snowmobile Club .....	49
State Senator's Letter .....	47
State Representative's Letter .....	46
Town Clerk's Hours .....	2
Town Clerk's Report .....	45
Town Officers .....	4
Town Warrant .....	69

The 1994 Town Report is respectfully  
dedicated to the ladies of the Outlook Club.

The Outlook Club was formed as the K.I.K.  
(Key to Knowledge) Club in 1898.

In 1902 a public supper with entertainment  
was held at the town hall, proceeds to go  
towards a Public Reading Room. Proceeds  
of \$48.43 were used to start our town library.

The reading room was at the town hall.

The Club today is very active in the  
community and has worked towards the  
common goal of community improvement.

Thank you ladies!

Respectfully,

Edward Laughton  
Sandra McNichol  
Keith Bubar

Selectmen  
Town of Hartland

NOTICE  
MUNICIPAL ELECTION

MARCH 3, 1995  
10:00 A.M. - 8:00 P.M.

ANNUAL TOWN MEETING

MARCH 4, 1995  
10:00 A.M.

TOWN CLERK HOURS

MONDAY - FRIDAY  
12:30 P.M. - 4:30 P.M.

EMERGENCY NUMBERS

HARTLAND & ST. ALBANS EMERGENCY UNIT  
938-4570

HARTLAND FIRE DEPARTMENT  
938-4570

MAINE STATE POLICE OR SHERIFF'S DEPT.  
911

ANIMAL CONTROL OFFICER  
938-2052

TOWN OFFICE HOURS

MONDAY - FRIDAY  
8:30 A.M. - 4:30 P.M.

TRANSFER STATION

WEDNESDAY THROUGH SUNDAY  
10:00 A.M. - 5:00 P.M.

\* CLOSED ON HOLIDAYS \*

RECYCLE TRAILER  
LOWER MAIN STREET

SATURDAYS 9:00 A.M. - 5:00 P.M.

State of Maine  
House of Representatives

REPRESENTATIVE TO THE LEGISLATURE  
(term expires 12/3/96)

STATE REPRESENTATIVE: Vaughn Stedman

HOME ADDRESS: RR 1 Box 3930  
Hartland, Maine 04943

TELEPHONE: 207-938-4890

CAPITOL ADDRESS: House of Representatives  
State House, Station #2  
Augusta, Maine 04333-0002

TELEPHONE: 207-287-1400 (Voice)  
207-287-4469 (TDD)

Year-Round Toll Free House of Representatives  
Message Center

1-800-423-2900



TOWN OFFICERS

SELECTMEN, ASSESSORS AND  
OVERSEERS OF THE POOR

EDWARD LAUGHTON                      SANDRA MCNICHOL  
KEITH BUBAR

TOWN CLERK & REGISTRAR OF VOTERS

JOAN E. MUNN  
PATRICIA J. WALKER

TOWN MANAGER, TREASURER AND TAX COLLECTOR

PEGGY A. MORGAN

DEPUTY TREASURER AND TAX COLLECTOR

CONSTANCE E. MILLETT

HEALTH OFFICER

ROBERT CARIGNAN

PLUMBING INSPECTOR

EDGAR WOODMAN

CODE ENFORCEMENT OFFICERS

RAYMOND MARTIN

FIRE CHIEF

LESTER GOFORTH

S.A.D. # 48 DIRECTORS

ROBIN DUPLISEA  
DOROTHY HUMPHREY

#### PLANNING BOARD

LINWOOD HUMPHREY	TERM EXPIRES 1997
EDGAR WOODMAN	TERM EXPIRES 1999
RAYMOND MARTIN	TERM EXPIRES 1995
STEPHEN R. MCNICHOL	TERM EXPIRES 1996
GERALD MARTIN	TERM EXPIRES 1998
DANA LITTLEFIELD	ALTERNATE
DWAYNE LITTLEFIELD	ALTERNATE

#### C.D.B.G. ADVISORY & BEAUTIFICATION COMMITTEE

DONALD HOLLISTER	CLAUDETTE TASKER
ROGER MARTIN	DAVID WILLEY
JANICE COSTON	

#### BUDGET COMMITTEE

VAUGHN STEDMAN, CHAIRMAN	LEWIS ELLIOTT
DOROTHY HUMPHREY	DEBBIE COOPER
ARLAND STEDMAN	WAYNE LIBBY
SHIRLEY HUMPHREY	WESTON GOULD
DALE HUBBARD	PHIL HUBBARD
ROSE ROBINSON	CHARLES WIETZKE

#### EMERGENCY MANAGEMENT PLANNING COMMITTEE

HADLEY BUKER	DAVID WILLEY
DANA COOPER	SHIRLEY HUMPHREY

#### HELPING HANDS COMMITTEE

DANA COOPER	DEBBIE COOPER
JUNE LOWE	DARCY GIGGEY
DALE LOWE	SHIRLEY LEEMAN
CECIL LEEMAN	

#### CONSERVATION COMMITTEE

SHIRLEY HUMPHREY	BARBARA DAY
LEWIS ELLIOTT	JOYCE HALFORD

## LETTER OF TRANSMITTAL

TO THE CITIZENS OF HARTLAND:

1994 was a very fullfilling year for the community.

We moved from a town dump to a temporary transfer station and to the world of recycling in a big way. Things are going well in this area and the majority of the people are doing an excellent job.

A bond in the amount of \$1,325,000.00 for the construction of a leachate collection line and an addition to our sludge landfill was secured.

The pipeline is in and construction at the landfill will begin in June of 1995.

The construction of a 24 unit elderly housing project was completed at the end of 1994 and is scheduled for open house in March of 1995.

This housing project was built by a private developer, Jon Veard from Ohio. Construction was completed by a local contractor, E. W. Littlefield & Sons.

A survey of Great Moose Drive was completed in December of 1994. The purpose of the survey was to see what interest could be generated for a sewer line expansion to this area. The survey results were very positive and we will be continuing our assessment for the potential of this project.

The industry continued with its renovations in 1994. In 1995, no

major renovations or expansions are planned. 1995 will be a year when the community will be catching up on problems which arise from any expansion projects.

In 1995, we will be celebrating our 175th Birthday.

It should be a year of fun, excitement and maybe a realization that each and every citizen is equally important in this community and that everyone has something to contribute.

It should be a time when we can disagree in a respectful way and look for solutions we all can live with.

In December, I was rehired by the Board of Selectmen. I will be starting my 17th year as your Town Manager and my 19th year as a Town employee. I look forward to working with all of you in 1995.

RESPECTFULLY SUBMITTED,

Peggy A. Morgan  
Town Manager

3

A SPECIAL THANKS TO PATTI WALKER

In 1994, Patti accepted the appointment to fill the vacancy of Town Clerk for our community.

The individual holding this position must be an honest, trustworthy individual who has the Town's best interest at heart.

Many of the records used by the Town Clerk hold confidential information; information about people's lives that is not for public display.

On behalf of the Board of Selectmen, the Town Manager, your fellow co-workers and the citizens of Hartland, we express our sincere appreciation to an individual who is honest, trustworthy and dedicated to our community.

The 1994 Citizen's Award went to

**E. Wesley Ham**

Mr. Ham received this award for his continued dedication and support for the community.

## 1994 Educational Awards

Two 1994 Town of Hartland Educational Awards were handed out at the DARE Fair.

Shirley F. Humphrey, owner and operator of Jack - in - the - Box Nursery School on North Street was commended for her excellence in education of our preschool children.

Cecil Leeman, a teacher at the Hartland Consolidated School was commended for his tireless efforts in educating our young people and also for his support of the DARE Program in our schools.

## PETITION

We, the undersigned, wish to express our opinions regarding plowing and sanding of winter streets and roads.

Number 1. For the last two (2) weeks, plow trucks and sand trucks have been continually travelling day and night. This may be considered noise pollution to some but a God sent to us.

Number 2. The use of large amounts of sand has been observed. This may cause deep mud problems in the spring and summer due to the amount used.

Number 3. We find winter residents are provided better roads than summer visitors and tourists. More gravel and sand are used in the winter months than are used for summer road maintenance.  
(This is based on estimates.)

Number 4. We wish and pray that the Town of Hartland and R.C. Lambert Construction would devise a plan where the use of a composition of reclaimed asphalt and ground up used tires with a calcium solution would be used instead of sand. We believe it would make better drainage and our streets more silent.

Once the heat of the summer sun penetrates the mixture of tires and asphalt, then a blending would occur thus eliminating much of the summer maintenance.

Just think. . . rubber lined pot holes, grind steel belted tires, traction built-in highways, and quiet streets rubberized.

J.M. Snoozer  
B.A. Winter  
Oben Doore

G.D. Snow

Cabin Fever  
W.E. Gone  
Lona Chance





Guess who our favorite employee is?

\*Photo courtesy of the Bangor Daily News, 12/16/91

PAY TO OFFICERS

Appropriation	<u>69380.00</u>	\$69380.00
---------------	-----------------	------------

Paid:

Peggy Morgan	32999.76	
Patti Walker	13755.00	
Connie Ballard	8130.00	
Claire LaCerde	2288.00	
Joan E. Munn	3000.00	
Edward Laughotn	2000.00	
Sandra McNichol	2000.00	
Keith Bubar	2000.00	
Connie Millett	425.00	
Don Neal	350.00	
Ballot Clerks	1132.50	
Lester Goforth	1125.00	
Unexpended	<u>174.74</u>	
		\$69380.00

NKRPC  
(KV COG)

APPROPRIATE	<u>1554.00</u>	\$ 1554.00
-------------	----------------	------------

PAID:		
NKRPC	<u>1554.00</u>	\$ 1554.00

LIFE INSURANCE

WITHHELD	318.24	
DUE (TOWN EMPLOYEES)	<u>6.24</u>	
		\$ 324.48

PAID:		
Westfield Life	<u>324.48</u>	\$ 324.48

CANCER INSURANCE

WITHHELD	719.61	
DUE (TOWN EMPLOYEES)	<u>14.07</u>	
		\$ 733.68

PAID:		
American Family Life	<u>733.68</u>	\$ 733.68

# TAX ANTICIPATION NOTE

## RECEIVED:

Fleet Bank	<u>150000.00</u>	\$150000.00
------------	------------------	-------------

## PAID:

Fleet Bank	<u>150000.00</u>	\$150000.00
------------	------------------	-------------

## INTEREST

## RECEIVED:

Peggy Morgan	<u>7326.57</u>	\$ 7326.57
--------------	----------------	------------

## PAID:

Fleet Bank	2377.04	
Overpayment on		
tax interest	10.07	
Unexpended	<u>4939.46</u>	\$ 7326.57

## CAPITAL IMPROVEMENT RIDING MOWER

APPROPRIATE	<u>4500.00</u>	\$ 4500.00
-------------	----------------	------------

## PAID:

Teague Distribut.	<u>4500.00</u>	\$ 4500.00
-------------------	----------------	------------

## HEPITITUS B

FORWARD	<u>2500.00</u>	\$ 2500.00
---------	----------------	------------

CARRY	<u>2500.00</u>	\$ 2500.00
-------	----------------	------------

# PLANNING BOARD SAVINGS

FORWARD	10132.37	
Interest Earned	<u>216.76</u>	\$10449.13
CARRY	<u>10449.13</u>	\$10449.13

## 175TH CELEBRATION

CARRY	3000.00	
APPROPRIATE	1000.00	
Interest	<u>68.49</u>	\$ 4068.49
CARRY	<u>4068.49</u>	\$ 4068.49

## TOWN TRUCK

APPROPRIATION	4000.00	
Refund	<u>23.00</u>	\$ 4023.00
PAID:		
Peggy Morgan	1500.00	
Smarts Garage	1676.83	
Cross Hardware	18.15	
Sebasticook Farms	114.66	
Sun Auto	115.00	
Somerset Auto	75.82	
Melanson's	481.45	
Unexpended	<u>41.09</u>	\$ 4023.00

# CONTINGENT

Appropriation	9000.00
Received:	
Change Loan (C. Millett)	100.00
Costs	4023.09
Building Permits	305.00
Copies	242.50
History Books	18.00
Postage Refunds	62.94
Victualer's License	15.00
Refund's from State	4804.95
VA Reimbursement	871.26
Tree Growth Reimburse.	3688.26
Accounts Receivable: HPCF	12061.00
Overdraft	<u>7711.64</u>

42903.64

Paid:	
Fleet Bank	759.19
Constance E. Millett	100.00
Connie Millett	789.28
Registry of Deeds	1530.00
Sally Sargent	540.00
M.M.A.	1825.00
Schatz/Fletcher	25244.63
Post Master	1585.79
Safeguard Business	635.79
Kinney Office	935.89
LaVerdiers	68.02
Paper Klip	829.54
Peggy Morgan	552.06
M.W.D.A.	278.00
Secretary of State	29.38
Merrill Merchants Bank	20.00
Kelly Smith Printing	1242.30
M.T.C.M.A.	50.00
Aladdin Trophy	113.90
Marks Printing House	215.30
Hartland IGA	681.47
Rosemonde's	30.00
Sam's Club	65.00
Pierce ATwood	805.90
Peter Beckerman	3085.94
M.T.C.C.A.	50.00
M.M.T.C.T.A.	10.00

# CONTINGENT CONTINUED

Bev's Flower Shop	55.00
Radio Shack	39.98
Tower Publishing	80.50
Rolling Thunder	68.64
Bangor Daily News	60.00
I.R.S.	221.14
M.A.C.C.	75.00
Red Carpet Inn	200.00
Treasurer of State	<u>31.00</u>

42903.64

## SEWER MAINTENANCE

Appropriation	<u>3800.00</u>
---------------	----------------

3800.00

### Paid:

#### Labor

G. Wyman

K. Ramsdell

3106.00

Unexpended

694.00

3800.00

## HEALTH INSURANCE

Appropriation	15500.00
Received: HPCF	22953.00
Accounts Receivable: HPCF	3790.86
Overdraft	<u>102.33</u>

42243.86

### Paid:

M.M.A.

42346.19

42346.19

# HPCF

From Surplus	56000.00
From HPCF	104143.78
Accounts Receivable: HPCF	<u>14403.35</u>

174547.13

## Paid:

HPCF	101928.69
Snowman's Oil	2382.44
High TECH	7552.00
O'Connor	17234.00
Acheron	30000.00
Me. Bond Bank	1000.00
Fleet Funding	<u>14450.00</u>

174547.13



# CEMETERIES

Appropriation	5000.00
Received:	
Grave Opening	1475.00
Trust Interest	5202.01
Sale of Lots	326.50
Overdraft	<u>1116.15</u>

13119.66

Paid:	
Agway	347.58
Ace Hardware	256.58
katherine Ramsdell	2340.00
George Wyman	2538.00
Basil Rowe	2040.00
Randy Hight	1760.00
Rick Pederson	1675.00
Tim Lovely	287.50
Dept. of Human Services	100.00
Michael Pease	400.00
Jerold Wilson	200.00
Raymond Martin	630.00
Ron Parker	25.00
Ed Elwell	12.00
Smart's Garage	230.25
Randlett's & Son	32.97
Black Stove Shop	<u>244.78</u>

13119.66

# DUMP

Appropriation	52000.00
Received: State of Me.	75.00
Overdraft	<u>4724.07</u>

56799.07

## Paid:

Coston's Garage	60.65
Richard Poole	13208.00
Katherine Ramsdell	5460.00
George Wyman	5922.00
Basil Rowe	4880.00
Marie Sherburne	3260.00
Randy Hight	3432.50
Heart of Maine	312.00
Smarts Garage	774.51
Snowman's Oil	174.76
ACE Hardware	44.58
Sourthworth Milton	74.32
Mike Pease	303.00
Waste Management	1136.42
Cross Roads W.M.	3786.53
Mike Tripodi	20.00
Ron Lambert	6555.50
Peggy Morgan	43.43
Rick Pederson	2295.30
Walter Butler	800.00
Bound Tree N. American	325.00
Rocky Acres	23.00
Bruce Patten	52.00
Sawyers	1445.00
Victor Kimball	200.00
Somerset Auto Supply	111.17
Treasurer of State	135.00
T&S Holdings	125.00
Melanson's Citgo	92.85
Industrial Metal	710.00
Agway Inc.	350.51
Tom Booth	150.00
White Sign	112.85
Kelly Printing	34.80
Davis Supply	233.99
Sherwin Williams	<u>154.40</u>

56799.07

# COUNTY TAX

Appropriation	<u>54474.75</u>	54474.75
Paid:		
Somerset County		
Treasurer	<u>54474.75</u>	54474.75

# LIBRARY

Appropriation	5160.00	
Received:		
State of Maine	<u>183.00</u>	5343.00
Paid:		
Sally Sargent	5076.00	
Unexpended	<u>267.00</u>	5343.00

# LOCAL ROAD ASSISTANCE

Forward	34001.00	
Received:		
State of Maine	<u>33924.00</u>	67925.00
Transferred to Roads	34000.00	
Carry	<u>33925.00</u>	67925.00

# SIDEWALKS

Forward	3500.00	
Appropriation	<u>2500.00</u>	6000.00
Paid:		
Central Maine Paving	5382.00	
Labor	600.00	
Unexpended	<u>18.00</u>	6000.00

# ROADS

Forward	2500.00
Appropriations	33000.00
Excise	8000.00
Local Road Assistance	34000.00
Received: Culverts	2142.82
Accounts Receivable:	
American Concrete	1267.36
Overdraft	<u>17058.99</u>

97969.17

## Paid:

Arland Stedman	5288.93
John Getchell	9472.88
Ron Lambert	8001.18
John Stedman	180.00
Maurice Gould	1187.70
Chub Salasbury	252.00
Halvar Badger	442.00
Katherine Ramsdell	1040.00
George Wyman	1128.00
Basil Rowe	880.00
Randy Hight	440.00
W.H. Shurleff	1633.20
Claremont Chemical	605.00
Central Maine Paving	56101.21
Davis Supply	16.58
Newport General Rental	120.00
Service Rental	50.00
Paris Farmers Union	406.34
Agway Inc.	592.15
Ace Hardware	63.00
American Concrete	<u>10069.00</u>

97969.17

# SNOW REMOVAL

Excise	70000.00
Received:	
R. Lambert-Salt	3500.00
HPCF	3310.00
Accounts Receivable-	
State of Maine	3060.00
Overdraft	<u>9138.42</u>

89008.42

Paid:	
Ron Lambert	68265.64
K. Ramsdell	2340.00
G. Wyman	2538.00
B. Rowe	792.00
R. Pederson	1178.00
Agway, Bag Calcium	104.36
Harcross, Add. Salt	3115.80
W.H. Shurtleff, Salt	5674.62
R. Lambert, Add. Sand	<u>5000.00</u>

89008.42

# TREE REMOVAL

Appropriation	<u>1000.00</u>	1000.00
Paid:		
Bruce Shaw	650.00	
A. Ramsdell	342.50	
Unexpended	<u>7.50</u>	1000.00

# S.A.D. #48

Appropriation	322665.21	
Received form State	<u>611.62</u>	323276.83
Paid:		
S.A.D. #48	318255.93	
Carry	<u>5020.90</u>	323276.83

# SCHOOL PATROL

Appropriation	<u>1500.00</u>	1500.00
Paid:		
Janase Rich/		
R. Pederson	1448.50	
Unexpended	<u>51.50</u>	1500.00

# INTEREST MINISTERIAL & SCHOOL FUND

Received:		
Skowhegan Savings	<u>34.87</u>	34.87
Carry	<u>34.87</u>	34.87

# RINK

Carry	<u>400.00</u>	400.00
-------	---------------	--------

Paid:		
Labor for mowing & Repairs	<u>400.00</u>	400.00

# SUMMER BASEBALL

Appropriation	<u>1500.00</u>	1500.00
---------------	----------------	---------

Paid:		
Hartland Summer Baseball	<u>1500.00</u>	1500.00

# ANIMAL CONTROL

Appropriation	<u>2000.00</u>	2000.00
---------------	----------------	---------

Paid:		
J. Glidden	<u>2000.00</u>	2000.00

# SMOKEY'S ANGELS

Received:		
State of Maine	<u>1038.00</u>	1038.00

Paid:		
Smokey's Angels	<u>1038.00</u>	1038.00

# POOL

Appropriation	4500.00	
Overdraft	<u>51.90</u>	4551.90

## Paid:

Hartland Water Co.	221.45	
Central Me. Power	342.43	
The Pool & Spa	78.84	
Agway	137.68	
Kathy Wilson	1560.00	
Jerold Wilson	1520.00	
Gricelda Ohrazda	337.00	
Frank Morgan	260.00	
American Red Cross	<u>94.50</u>	4551.90

# UNEMPLOYMENT TAX

Appropriation	3500.00	
Received	2612.21	
Accounts Receivable	<u>743.60</u>	6855.81

## Paid:

Maine Municipal	5092.00	
Unexpended	<u>1763.81</u>	6855.81

# WORKMAN'S COMPENSATION

Appropriation	5500.00	
Received: HPCF	13528.17	
Accounts Receivable: HPCF	<u>3869.47</u>	22897.64

## Paid:

Me. Employees Mutual	22805.50	
Unexpended	<u>92.14</u>	22897.64



### SOMERSET FAMILY VIOLENCE

Appropriation	<u>300.00</u>	\$300.00
---------------	---------------	----------

Paid:		
Somerset Family Violence	<u>300.00</u>	\$300.00

### SOMERSET CHILD ABUSE

Appropriation	<u>300.00</u>	\$300.00
---------------	---------------	----------

Paid:		
Somerset Child Abuse	<u>300.00</u>	\$300.00

### KVCAP TRANSIT

Appropriation	<u>560.00</u>	\$560.00
---------------	---------------	----------

Paid:		
KV Transit	<u>560.00</u>	\$560.00

### KVCAP SOCIAL SERVICES

Appropriation	<u>4500.00</u>	\$4500.00
---------------	----------------	-----------

Paid:		
KVCAP	<u>4500.00</u>	\$4500.00

# HEADSTART

Appropriation	<u>300.00</u>	\$300.00
Paid:		
KVCAP	<u>300.00</u>	\$300.00

# HARTLAND/ST. ALBANS SENIOR CITIZENS

Appropriation	<u>400.00</u>	\$400.00
Paid:		
Hartland/St. Albans Sr.'s	<u>400.00</u>	\$400.00

# SCOTT WEBB AUXILIARY

Appropriation	<u>300.00</u>	\$300.00
Paid:		
Scott Webb Auxiliary	<u>300.00</u>	\$300.00

# DAM ELECTRICITY

Appropriation	1000.00	
Boat Excise	<u>3000.00</u>	\$4000.00
Paid:		
CMP	3859.17	
Unexpended	<u>140.83</u>	\$4000.00

# STREET LIGHTS

Appropriation	<u>14160.00</u>	\$14160.00
Paid:		
CMP	13543.85	
Unexpended	<u>616.15</u>	\$14160.00

# CHRISTMAS LIGHTS

Appropriation	<u>400.00</u>	\$400.00
Paid:		
CMP	364.46	
LaVerdiere's	31.94	
Unexpended	<u>3.60</u>	\$400.00

# HYDRANT RENTAL

Appropriation	<u>29500.00</u>	\$29500.00
Paid:		
Hartland Water Co.	<u>29500.00</u>	\$29500.00

# SALE OF TOWN PROPERTY

Received:		
From State	<u>1300.00</u>	\$1300.00
Carry	<u>1300.00</u>	\$1300.00

# DOG ACCOUNT

Carry	31.00	
Received:		
From Clerk	<u>309.50</u>	\$340.50
 Paid:		
Pittsfield Animal Shelter	90.00	
Carry	<u>250.50</u>	\$340.50

# TOWN HALL

Appropriation	<u>8000.00</u>	\$8000.00
 Paid:		
Snowman's Oil	2261.86	
H&S Tele. Co.	1769.94	
CMP	1776.44	
Ace Hardware	205.49	
Hartland IGA	337.38	
Bud's Newport	84.57	
Bud's Pittsfield	241.73	
Randlett's	338.44	
Agway	17.99	
Marden's	311.40	
Davis Supply	137.31	
Lab Safety Supply	152.46	
Kennebec Fire Equip.	15.00	
Peggy Morgan	28.07	
Hartland Water Co.	96.00	
Smart's Garage	75.00	
Beverly Martin	38.07	
Unexpended	<u>112.85</u>	\$8000.00

# FIRE TRUCK ESCROW

Carry	<u>40463.00</u>	40463.00
-------	-----------------	----------

Carry	<u>40463.00</u>	40463.00
-------	-----------------	----------

# AMBULANCE ESCROW

Forward	32543.25	
Appropriation	5000.00	
Reimbursement-		
St. Albans	<u>874.70</u>	44417.95

Paid: Delta	42923.95	
Carry	<u>1494.00</u>	44417.95

# FIRE DEPARTMENT

APPROPRIATION:	15000.00
REFUND	<u>20.00</u>

\$15020.00

## PAID:

SNOWMAN'S OIL	1303.41
CMP	553.57
H & S TELEPHONE	2903.71
HARTLAND WATER	1318.15
GILMAN'S ELECTRIC	41.88
HARRY J. SMITH CO.	83.00
K & T ENVIRONMENTAL	2556.48
SMARTS GARAGE	1332.14
P.G. MELANSON	238.23
ME. MUTUAL FIRE INS	404.00
CENTRAL AUTO PARTS	2.24
YANKEE	1836.25
DAVIS SUPPLY	17.50
ACE HARDWARE	2.98
MAINELINE FIRE EQUI.	352.50
CARON SIGN CO.	273.36
GAGNE LAWN CENTER	151.14
C-B KENWORTH	50.99
COSTONS GARAGE	46.00
MAHEW GARAGE	82.50
JOE GLIDDEN	350.00
LESTER GOFORTH	375.00
HARTLAND ENGINE #1	720.00
UNEXPENDED	<u>24.97</u>

\$15020.00

ANNUAL REPORT  
HARTLAND & ST. ALBANS EMERGENCY UNIT  
1994

CASH ON HAND: JANUARY 1, 1994

SAVINGS	\$12440.81	
CHECKING	<u>10.74</u>	\$12451.55

CREDITS:

BILLING	\$18275.80	
DONATIONS	500.00	
HARTLAND	1200.00	
ST. ALBANS	800.00	
PALMYRA (1993)	900.00	
REFUNDS	220.00	
REIMBURSEMENT	650.00	
INTEREST	<u>200.71</u>	<u>22746.51</u>
		\$35198.06

DEBITS:

CMP	661.51	
TELEPHONE	461.08	
WATER	96.00	
SNOWMAN'S	1304.56	
SMART'S	1629.28	
OXYGEN	481.24	
FLOWING	168.00	
SUPPLIES	3230.69	
REPAIRS	1352.70	
CAPITAL EQUIP.	3409.00	
ATTENDANTS	8606.26	
COURSES	2250.00	
LICENSING/DUES	280.00	
MISCELLANEOUS	<u>1566.07</u>	<u>\$25496.39</u>

CASH ON HAND: DECEMBER 31, 1994

SAVINGS	\$ 7069.32	
CHECKING	<u>2632.35</u>	<u>9701.67</u>
		\$35198.06

# EMERGENCY UNIT REPORT CONTINUED

## TRANSFERS, TRANSPORTS, OTHER

HARTLAND	167
ST. ALBANS	95
PALMYRA	33
PITTSFIELD	29
NEWPORT	2
PORTLAND	1
STAND BY FOR FIRE	4
DRILL	1

TOTALS: 332



# 1994 Hartland Public Library

Balance Forward (12-31-93)		2300.77
Receipts		
Trans. Morrison a/c to Savings a/c	2250.00	
AT&T Refund	10.00	
Irving Tanning Co. Summer Program	300.00	
Morrison a/c (June 1994)	4500.00	
Town of St. Albans	600.00	
Interest (NOW a/c & CD)	108.58	
Librarian (fees, gifts, sale of books)	723.50	8492.08
Total		<u>10792.85</u>

Expenditures		
1993 balance owed on librarian's salary	1349.00	
Treasurer Comp. - Marian Laughton	250.00	
Service Charges-Fleet Bank	108.23	
Maintenance	163.00	
Misc. Supplies	494.84	
H & S Telephone Co.	282.35	
Central Me. Power Co.	396.30	
Hartland Water Co.	96.00	
Snowman's Oil & Soil Inc.	616.03	
Children's Story Hour & Summer Program	429.28	
Magazines & Newspapers	481.67	
Books	3211.54	
Postage & S&H Charges	208.53	8086.77
Balance in Checking a/c		2664.10
Cash on Hand from Petty Cash		41.98
Total		<u>10792.85</u>

# PLUMBING INSPECTION

## Received:

E.R. Woodman		<u>1673.00</u>
--------------	--	----------------

## Paid:

Edgar Woodman	1216.00	
Treasurer of State	<u>403.25</u>	1619.25
Unexpended		<u>53.75</u>
		<u>1673.00</u>

# GENERAL ASSISTANCE

Appropriation	8000.00	
Recieved State of Maine	<u>4039.38</u>	
		<u>12039.38</u>

## Paid: (General Assistance Breakdown)

Case #1	
KVCAP	150.00
Case #2	
CMP	43.00
Case #3	
Randlett Mobile Home	400.00
Case #4	
L.N. Savage	70.00
Case #5	
Mid State Gas	210.96
Case #6	
Snowman's Oil	95.48
Case #7	
Snowman's Oil	80.00
Case #8	
Snowman's Oil	274.89
Case #9	
Snowman's Oil	94.91
Case #10	
Charles Venti	300.00
Case #11	
Snowman's Oil	92.00
Case #12	
Snowman's Oil	71.74
Case #13	
Dead River Gas	264.44

# GENERAL ASSISTANCE CONT.

Case #14		
Mid State Gas	96.50	
Case #15		
Peggy Morgan	50.00	
Canaan Motel	192.28	
Lovely's Motel	<u>85.40</u>	327.68
Case #16		
Joe Domonski	91.00	
Case #17		
Victor Kimball	900.00	
Case #18		
Snowman's Oil	60.00	
Case #19		
Mid State Gas	50.03	
Case #20		
Hartland Water Co.	48.00	
Case #21		
CMP	53.58	
Case #22		
CMP	191.00	
Case #23		
CMP	160.00	
Case #24		
Barbara Badger	240.00	
Case #25		
Steve Munn	278.00	
Case #26		
M & D LP Gas	45.00	

# GENERAL ASSISTANCE CONT.

Case #27		
M & D LP Gas	45.00	
Snowman's Oil	<u>149.91</u>	194.91
Case #28		
Snowman's Oil		142.00
Case #29		
Snowman's Oil		92.00
Case #30		
Ann Stratton		350.00
Case #31		
Michael Wiers	<u>267.00</u>	5734.12
Unexpended		<u>6305.26</u>
		<u>12039.38</u>

# PLUMBING INSPECTOR'S REPORT

19 Subsurface permits were issued totaling \$1140.00  
 6 Internal permits were issued totaling 528.00  
 2 Sewer opening permits were issued totaling 10.00  
 Total amount received by the Town \$1678.00

Permit #	Date	Owner's Name	Amt. Rec.	Insp. Date
394	2/14/94	Keith Philbrick	\$60.00	
395	4/19/94	Merlene Hamilton	60.00	6/22/94
396	6/8/94	Ambrose McCarthy	60.00	6/10/94
397	6/27/94	Clarence Chamberlain, Jr.	60.00	6/28/94
398	6/28/94	Paul Reynolds	24.00	9/11/94
399	7/7/94	Paul Withee	60.00	8/3/94
400	7/4/94	Allen Day	60.00	
401	7/19/94	Bennet Becker	60.00	7/29/94
402	7/2/94	Robert Lambert	60.00	
403	7/30/94	Douglas Cross	20.00	
404	8/1/94	Allen Day	60.00	11/27/94
405	8/5/94	Betty Cole	60.00	8/23/94

PLUMBING INSPECTOR'S REPORT CONT.

Permit #	Date	Owner's Name	Amt. Rec.	Insp. Date
406	8/8/94	Keith Tapley	16.00	
407	8/9/94	Marvis Chambers	60.00	8/11/94
408	8/11/94	John Clegg	60.00	8/19/94
409	8/19/94	Barry Noyes	60.00	10/12/94
410	9/9/94	Justin Humphrey	60.00	9/22/94
411	7/19/94	Briggs Plumbing	432.00	
412	9/19/94	Wess Bubar	60.00	11/26/94
413	9/28/94	Ambrose McCarthy	60.00	
414	10/1/94	Rinda Neal	12.00	10/20/94
415	10/5/94	Ambrose McCarthy	60.00	
416	10/30/94	Ken Stickney	60.00	
417	11/17/94	Paul Withee	24.00	
418	12/12/94	William Gurley	60.00	
2		Sewer Opening Permits	10.00	

Respectfully submitted,  
 Edgar R. Woodman  
 Plumbing Inspector #1189

Town of Hartland  
Pollution Control Facility  
P.O. Box 392  
Hartland, Maine 04943  
(207) 938-4675

Dear Citizens,

I am pleased to report that we have had a very good year at the Hartland Pollution Control Facility.

It started out kind of shaky until we got our new treatment system in full operation. We changed from a chemical called Ferric Chloride to a new system of Aluminum Chloride and Polymer. The new system has worked out very well. These chemicals settle out suspended solids in our primary clarifiers to help out with the load going to our secondary system. It wasn't uncommon to have suspended solids leaving our primary clarifiers in the 400 - 600 mg/l range. Now we can control and keep that number at or under 200 mg/l. This in effect has helped us to have better control in our secondary system. I am pleased to say that since we have had these chemicals in use, we have had no exceptions to our Permit and have passed all of our Toxicity tests.

It is with great sadness that I report the passing on of an employee and friend, that we all miss very much. Bob Goforth passed on May 28th of last year. He is sadly missed by us all.



I have known Bob all my life. He worked for me for 10 years as assistant fire chief, as well as an employee at the treatment plant. We also did a lot of fishing together which I am going to miss very much.

Respectfully submitted,

Dana Cooper, Superintendent

## Residents Report of Vital Statistics

There were 23 births, 11 males and 12 females; congratulations to their families.

There were 16 marriages, 13 involved Hartland residents; best wishes!

There were 31 deaths, 25 were residents; our sincerest condolences to their families and friends.

In 1994, there were 251 dogs licensed. The fees for licensing dogs in 1995 remains the same; \$4.00 for a spayed or neutered dog and \$7.50 for an unsplayed or unneutered dog. After January 31 a \$3.00 late fee will be applied to each unlicensed dog. Please make arrangements to get your dog's rabies shots and licenses so as to avoid unnecessary late charges.

I would like to take this opportunity to thank the selectmen and town manager for putting their trust in me and asking me to take on this responsibility. I would also like to thank the townspeople for their patience and understanding while I was learning the ins and outs of being town clerk. It has been a pleasure and a privilege to serve the town as your clerk. Again, thank you for this opportunity.

Respectfully submitted,



Patricia J. Walker  
Town Clerk



# HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333-0002  
287-1400

Rep Vaughn A. Stedman

101 St. Box 3970  
Hartland, Maine 04043  
Tel 207-938-4890

To: The Citizens of Representative District 108

From: Rep. Vaughn A. Stedman

On November 8, 1994, citizens in Canaan, Cornville, Hartland, Palmyra, and St. Albans gave me the great honor and distinct privilege of serving in the 117th Legislature. For this I am truly grateful. I hope I am able to meet your expectations and your needs during the next two years.

The balance of power in the 117th has been the major reason for the slow start as both parties try to define their roles. As I write this message, we legislators have just been given our committee assignments. My time will be devoted to the Labor Committee which deals with issues of labor-management relations, wage and hour laws, unemployment compensation, workers' compensation, and other labor matters. Legislation dealing with retirement has also been assigned to this committee. Although this was not one of the four committees I requested, I feel that my experience in contract negotiations and being a part of the Maine State Retirement System will stand me in good stead.

As I begin my work in Augusta, I wish to keep District 108 citizens informed concerning new laws being debated, and when these bills will be coming up for hearing. A copy of the weekly schedule for hearings and a list of new bills sent to committee will be sent to your town office for posting. If you have an interest in attending or testifying and need help in arranging your participation, please let me know by calling one of the phone numbers listed below and I will try to assist you. Be sure to give me some lead time if possible.

Again, thank you for the opportunity you have given me to serve you.

Respectfully,

*Vaughn A. Stedman*

Vaughn A. Stedman Tel 938-4890 (home) or 1-800-423-2900 (message)

District 108 Canaan, Cornville, Hartland, Palmyra and St. Albans



Senator Alton "Chuck" Cianchette  
District 10  
State House Station 3  
Augusta, Maine 04333

THE MAINE SENATE  
117th Legislature

RFD 3, Box 699  
Newport, Maine 04953

January, 1995

Dear Friends:

Thank you for your confidence to allow me to serve you in the Maine State Senate. I urge you to contact me if you need assistance or information.

1995 appears to be the year of change in Augusta. Let's hope those changes have a positive effect on creation of quality jobs, reducing the size of government without cutting essential services, and finding solutions to property tax relief. I welcome comments and suggestions from the people of my district regarding these or any other issues of concern to them.

There are many challenges that the Governor and Legislature face with a huge amount of requests for legislation. We will be busy, but, as always, my door is open to municipal officials and the citizens of my district. If I can be of assistance in any way, please call or write me at the above locations. You may also call me toll free during the session (1-800-423-6900).

Sincerely,

A handwritten signature in cursive script that reads "Chuck".

Alton "Chuck" Cianchette  
State Senator

AEC/mjl



One Hundred and Seventy-fifth Anniversary 1820-1995

Hartland, Maine 04943

Vaughn Stedman  
Chairman

Arland Stedman  
Co-Chairman

Debbie Cooper  
Secretary

*Let's Party!!*

Financial Mgmt.  
Helping Hands Comm.

Historian  
Wayne Libby

The HARTLAND 175th ANNIVERSARY COMMITTEE is inviting all citizens, friends, and family members, both local and "from away", to gather on the 23rd, 24th, and 25th of June, 1995 to celebrate Hartland's 175th birthday!!

Three full days of activities will delight and entertain you, and help you rediscover the heritage which is ours in this town. Parades, contests, antique show, Hartland Academy class reunions, a carnival, church services, and other events too numerous to mention all promise to keep you on the go for three full days!

Local residents are urged to take the time this spring to fix up and clean up the town so we can be proud of what we still have to offer as a community!

So, set aside the weekend of June 23, 24, and 25 to join in the festivities. See you there!?!?

Respectfully yours,

*Vaughn A. Stedman*

Vaughn A. Stedman

Chair, 175th Anniv. Cmte.

175th ANNIVERSARY CELEBRATION

JUNE 23, 24, and 25, 1995



## Smokey's Angels Snowmobile Club Inc.

RR 1, Box 2930, Hartland, Maine 04943  
Phone: 207-474-5459

Smokey's Angels Snowmobile Club appreciates all those individuals who joined the club this year. We also want to say a special "thanks" to all supporting businesses. It's great to have the support of the Town Officials as well as the community, in our efforts to have super riding for all snowmobile enthusiasts. We are always looking for new members, so just let us know if you are interested in joining the club. We'll be glad to have you.

Whenever you are out riding and see the grooming crew, stop and tell them what a great job they are doing. Remember, they are all volunteers and would appreciate a little recognition for a job well done.

We hope you enjoy all our efforts on your behalf.

Respectfully Submitted,

Anne Herrin, Secretary

January 11, 1995

To the Citizens of the Town of Hartland,

The Hartland Consolidated School Parents, Teachers and Friends Organization (PTF) was very active during 1994. Some activities including sponsorship of academic Olympiads, Science by Mail, field trips, and the purchase of awards and refreshments for other projects took place within the school, involving students in their classes. Another in-school project was the successful fundraising and purchase of computer hardware for several classrooms.

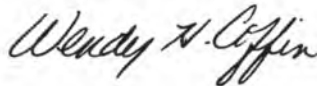
The PTF also participated in several community projects this past year. It sponsored a SAD#48 joint PTA/PTF meeting in an effort to meet and share ideas. The PTF sponsored a successful Red Cross blood drive. The group had a float in the Dare Fair Parade and once again held a Spring Fair at the school.

The greatest single 1994 community activity of the PTF was to bring together businesses, organizations and individuals to finance and construct a playground at the school. We publicly acknowledge and thank everyone who helped with that project. The students and teachers appreciate it immensely, as do the parents, preschoolers, and guests who use it.

Upcoming activities and projects planned are to participate in Hartland's 175th anniversary parade, hold a Spring Fair, Saturday, May 13th, purchase another piece of playground equipment and otherwise assist the students and teachers at our school.

PTF meets regularly the second Wednesday of each month at 7:00 p.m. at the school. Coffee is served at 6:30. Everyone interested in helping to enhance the learning environment of our children is invited to attend.

Respectfully submitted,



Wendy H. Coffin, President

To the residents;

It has been an exciting year for us at Hartland - St. Albans EMS.

Our membership has doubled. We now have; 2 advanced, 19 Basic EMT, and 7 drivers, of which 3 are in the process of being certified.

We purchased a much needed new ambulance. It is a Med-Tech which is bigger and gives us more room and a stabler ride. It has a new radio for better communication and a new stretcher which folds into a stair chair for easier access in tight places. It is diesel powered to be safer and more energy efficient, we have noticed a big savings in fuel already.

We also have purchased 5 portable radios over the past year. By the time this is out all members will be on the red phone system. We have also purchased new service jackets for the members.

If any club or civic group would a CPR course, First-Aid course, someone to speak on EMS and our role, or if anyone of us can be of assistance, please feel free to call any of the officers listed below.

I would like to thank the board of directors and the towns people for their support and look forward to serving you in the up coming year.

Respectively Submitted,

Eugene Meservey	President	938-2514
Al Schweitzer	Vice-president	938-2330
Shirley Leeman	Treasurer	938-2303
Brenda Glidden	Secretary	938-2052



## THE HARTLAND & ST. ALBANS SR. CITIZENS

The Hartland & St. Albans Senior Citizens are most grateful to the Town of Hartland for their yearly donation. The money is used for rent of the Masonic Hall, transportation for some summer outings and in the fall - a foliage trip.

Once a month, weather permitting we travel to Skowhegan to Senior Spectrum Somerset Senior Center. This center provides us with dinner and sometimes free entertainment. The dinner for a small fee. This center also has lots of information available for the elderly needing support in order to maintain their independence and quality of life.

We are growing in number and welcome anyone wishing to join us. It's a day to enjoy socializing with others your own age and sharing life's joys and sorrows.

We hope we will have the Town's support again next year. Thank you for your support.

Respectfully submitted,

Arline Ham  
Secretary

ROAD COMMISSIONERS REPORT  
TOWN ROADS 1994

As some stretches of road were brought up to date, others are deteriorating.

We have finally replaced the culvert on Thompson Meadow with a concrete, pre-cast sectional culvert. The old culvert was at a state of collapse and gave the beaver a choice place to dam. The rodents are still bothering but keeping the dam out is easier.

Two areas on Great Moose Drive were repaired with gravel patches and subsequently, one and one tenth was paved starting at Route 43 and continuous to Stanton Martin's. Extensive ditching and culvert placement was done near and at John Perry's driveway. Two culverts were replaced on the Beans Corner Road and the town section of approximately one mile was paved.

Finally, we have the sidewalk on the west side of Elm St. paved to the Ensign Boarding Home.

The hill on Commodore Road, which washes out each spring, survived after the repairs done in 1993. We keep our fingers crossed for the up coming year. Jack Frost and water are hard to control.

The culvert on Munn's Flat Road has worked well to date. If ice doesn't dam it up next spring then we will be in good shape.

Other expenditures were for routine maintenance, mostly rural.

Hopefully in 1995 we can update two areas on Morrill Pond Road that are very rough and hard to maintain. The old pavement has become dry and brittle.

The Vigue Road is in need of some surface material. Two culverts were

replaced this year. A couple others are deserving attention.

The traffic on Great Moose Drive is considerable. I think another mile of paving would be beneficial.

Respectfully submitted,

Arland Stedman  
Road Commissioner

# PRIOR YEAR TAXES

BUTLER, PRISCILLA	10.83
CALDWELL, KAREN (HEIRS)	45.18
GEYDOSHEK, MICHAEL & ANNETTE	410.75
*	584.56
*	77.81
LESURE, ROBERT	296.31
MCCARTHY, AMBROSE	77.50
RANDELL, JOSEPH	155.00
RINES, WENDY & DAVID	62.00
*	272.33
BRIARWOOD ESTATES	61.50
COCA COLA	3.69
*	24.60
THREE PINE CORP.	6.40
GOURLEY, BILL & BARBARA	5.27
GOURLEY, BILL & BARBARA	74.90
*	584.56
*	433.58
WESTERN UNION FINANCIAL SERVICE	12.30
	<u>3199.07</u>

# 1990 LIENS

ANDERS-FLOOD, ANITA	495.59
GURNEY, SIDNEY & JACQUELINE	125.40
LESURE, ROBERT	317.99
*	430.14
*	184.80
RICH, ROBERT & JANASE	297.66
SUHR, JOHN & JOAN	154.11
ROBINSON, SUSAN & AUBREY	39.12
MOWER, JAMES & JUDITH	<u>130.40</u>
	<u>2175.21</u>

## 1991 LIENS

BROWN, ROBERT	200.55
CHANDLER, JEANNETTE	47.66
DUPREY, REGINALD	353.87
GAFFETT, SANDRA & LEWIS	593.48
GURNEY, JACQUELINE & SIDNEY	116.85
LEAVITT, ROCKY	312.60
MARBLE, JOANNE	219.80
MATHEWS, CLIFFORD	159.90
*	433.58
MOWER, JAMES & JUDITH	424.35
NUTTING, PHILLIP	45.76
*	209.10
ROBINSON, SUSAN & AUBREY	233.09
SUHR, JOHN & JOAN	143.60
BRALEY, THOMAS	272.61
GREENWOOD, KENNETH	255.78
BROWN, DANIEL & MARY	<u>57.44</u>

4080.02

# 1992 LIENS

ALMEIDA, EDWARD & LORRAINE	346.25
BOWDEN, MYRTLE & DAVID	375.64
BRALEY, THOMAS	400.05
BROWN, DANIEL & MARY	157.44
BROWN, ROBERT & MARGARET	200.55
CATES, ALBERT	66.42
CHANDLER, JEANNETTE	47.66
COOPER, JERRY & TINA	279.58
COOTS, BELINDA & KENNETH	551.66
CROWLEY, JULIE	381.30
CUSHING, CHRISTINE & GEORGE	404.30
DUPREY, REGINALD	353.87
ESTES, HOWARD (HEIRS)	132.23
GREENWOOD, KENNETH	355.78
GURNEY, JACQUELINE & SIDNEY	116.85
*	584.56
HIGHT, RANSFORD	54.55
HIKEL, GABRIEL	265.99
LEAVITT, ROCKY	312.60
LESURE, ROBERT	296.31
LINDSAY, WAYNE	104.55
MARBLE, JOANNE	219.80
MATHEWS, CLIFFORD	159.90
*	433.58
MOORE, MARY	751.53
MORSE, CHERYL	319.73
MORSE, CHERYL	63.04
MOWER, JAMES & JUDITH	424.35
MCCARTHY, AMBROSE	406.02
NUTTING, PHILLIP	45.76
OBERT, RONALD	399.93
*	36.90
*	86.10
*	86.10
RICHARDS, LINDA	256.46
RICHARDSON, THOMAS & LINDA	159.72
ROBINSON, AUBREY	233.09
SHERBURNE, ROBERT	25.83
SHERBURNE, ROBERT	446.55
SUHR, JOHN & JOAN	143.60
*	68.44

# 1992 LIENS (CONT.)

COCA COLA	3.69
MASTER LEASE	6.15
COOPER, JERRY & TINA	24.85
COSTON, BELINDA & LARRY	<u>129.80</u>
	<u>10719.06</u>

\* PAID OR BANKRUPTCY  
\*\* PARTIAL PAYMENT



## 1993 LIENS

ALMEIDA, EDWARD & LORRAINE	346.25
BOWDEN, MYRTLE	375.64
BRALEY, THOMAS	400.05
BROWN, DANIEL & MARY	157.44
BROWN, ROBERT & MARGARET	200.55
BUTLER, PRISCILLA	135.87
CALDWELL, KAREN (HEIRS)	155.16
CARR, DARRYL S.	174.67
CATES, ALBERT	66.42
CHANDLER, JEANNETTE	47.66
CHARRIER, KENNETH	95.94
CHIPMAN, TROY	98.40
CLARK, HAROLD III & JEAN	286.22
CONNELL, VICKI	86.10
CONNELL, VICKI	653.13
COOPER, JERRY & TINA	279.58
COOPER, JERRY & TINA	86.10
COOTS, BELINDA & KENNETH	551.66
CORSON, GERALDINE	348.28
COSTON, BELINDA & LARRY	319.80
CROWLEY, JULIE	381.30
CUSHING, GEORGE & CHRISTINE	404.30
DEERING, ALAN & TERESA	320.91
DUPREY, REGINALD (HEIRS)(HICHBORN)	353.87
EMERY, DAVID	413.28
ESTES, HOWARD	132.23
FANNING, JOHN & MARK	522.75
GLIDDEN, GLADYS	49.20
GOULD, CHARLES & BARBARA	86.10
GOULD, DENNIS	110.70
GOULD, DENNIS & BELINDA	81.18
GOULD, MAURICE	541.20
GOULD, WESTON & MONICA	188.99
GREENWOOD, KENNETH	355.78
GURNEY, SIDNEY & JACQUELINE	116.85
HIGHT, RANSFORD	178.35
HUGHES, EARL & PAULA	536.28
JEPSON, WALTER & KIM	378.23
*	270.66
LEAVITT, ROCKY	312.60
LINDSAY, WAYNE	104.55
LUNT, TAMMY LYNN	87.95

# 1993 LIENS (CONT.)

MARBLE, JOANNE	219.80
MENZEL, ROBERT III	420.41
*	468.63
MOORE, MARY	751.53
MORSE, CHERYL & DOUGLAS	319.73
MORSE, CHERYL & DOUGLAS	63.04
MOWER, GLADYS	235.18
MOWER, JUDITH & JAMES JR.	424.35
MCCARTHY, AMBROSE	322.88
*	187.58
NICHOLS, MICHEAL & HEATHER	136.04
NUTTING, PHILLIP	45.76
OBERT, RONALD	399.93
PICARO, JOSEPH & LUCILIA	147.60
*	36.90
*	86.10
*	86.10
RACINE, ROBERT	116.85
RANDLETT, RAE & JEANNINE	533.94
RICHARDS, LINDA	256.46
RICHARSON, THOMAS & LINDA	209.72
ROBINSON, AUBREY & SUSAN	233.09
ROBINSON, ERNEST	279.58
ROUNDY, GEORGE III	56.21
SHERBURNE, ROBERT & MARIE	25.83
SHERBURNE, ROBERT & MARIE	446.55
SIDES, MONTELLE	115.68
SIDES, MONTELLE	9.23
SMITH, DANA (HEIRS)	159.90
SUHR, JOHN & JOAN	143.60
VANADESTINE, TERRY & KATHY	493.48
*	306.27
*	89.18
WENTWORTH, RICHARD	101.48
WOODMAN, DAVID	435.73
WOODMAN, GLENICE	253.44
*	188.44
MEAD, MERLENE	72.84
CHABOT, SUSAN HARTMAN	306.22
FANN, MICHEAL & ROSEANNE	64.94
**	120.13

20162.53

## 1994 TAXES

ADAMS, MAUREEN & MERRILL RICHARD	228.16
ALMEIDA, EDWARD & LORRAINE	360.32
ANTHONY, CHRISTOPHER & CAROL	288.00
ANTHONY, CHRISTOPHER & CAROL	642.82
ARMSTRONG, CORALEE	211.84
ARMSTRONG, CORALEE	16.00
BAKER, JOHN & DEBRA	922.94
BARDEN, DAVID & LOUISE	683.46
*	38.40
*	281.60
BERNARD, AL J. III & ELOIDA R.	608.00
BERNARD, AL J. III & ELOIDA R.	304.00
BERNARD, BENJAMIN & CATHERINE	627.71
BOWDEN, MYRTLE	390.91
BRADBURY, ANTHONY G.	381.06
BRALEY, THOMAS	416.31
BRESSETTE, KENNETH	652.16
BRESSETTE, LARIA	195.20
BRESSETTE, LARIA	65.02
BRIARWOOD ESTATES	1344.00
BROWN, DANIEL & MARY	163.84
BROWN, DONALD	54.53
BROWN, DONALD & RAMONA	76.80
BROWN, DOANLD & RAMONA	350.40
*	140.80
BROWN, ROBERT & MARGARET	208.70
BURGESS, ROBERT & HARGROVE, CHAS.	51.20
*	312.70
BUTLER, PRISCILLA	189.31
CALDWELL, KAREN (HEIRS)	161.47
CARLOW, JUAN & GAIL	278.52
*	299.35
CARR, DARRYL S.	298.82
**	302.02
CATES, ALBERT	69.12
CHABOT, SUSAN HARTMAN	401.92
CHANDLER, JEANNETTE	49.60
CHARRIER, KENNETH	99.84
CHIPMAN, TROY	102.40
CHUNN, CHERYL	112.00
CLARK, HAROLD F. III & JEAN	297.86
COLE, BETTY & O'NEAL, RHONDA	134.40

# 1994 TAXES (CONT.)

COLE, BETTY & O'NEAL, RHONDA	19.20
CONNELL, BYRON, MICHAEL, & JEFFREY	16.64
CONNELL, BYRON & CAROLYN	441.60
CONNELL, VICKI	89.60
CONNELL, VICKI	679.68
CONWAY, HELEN G.	230.40
CONWAY, HELEN	258.75
COOPER, JERRY & TINA R.	290.94
COOPER, JERRY & TINA	89.60
COOPER, WILLIAM	213.06
COOTS, BELINDA & KENNETH	574.08
CORSON, GERALDINE	408.96
CORSON, MAHLON & MARGO	404.93
COSTON, LARRY & BELINDA	332.80
COSTON, LARRY	246.58
COSTON, LARRY	502.91
COWEN, LINDA	542.46
COX, CHARLES	960.00
COX, CHARLES	117.76
CROMWELL, FREEMAN	167.36
CROWLEY, JULIE	396.80
CURTIS, NORMAN & JANE	160.00
CURTIS, NORMAN SR.	208.00
CURTIS, NORMAN	391.68
CUSHING, GEORGE & CHRISTINE	420.74
CYR, THOMAS A. & PAULA J.	569.86
DAVIS, JAMES & TERRY	261.12
DAVIS, JAMES & TERRY	61.44
DEERING, ALAN & TERESA	333.95
DOANE, WILLIAM & CATES, LLOYD	239.30
DODGE, TERRY & DONALD	729.92
EMERY, DAVID	430.08
EMERY, JAMES & TONY	198.20
ESTES, HOWARD (HEIRS)	137.60
ESTES, ROBERT	527.36
FANN, MICHAEL & ROSEANNE	275.71
FANNING, JOHN & MARK	332.80
FANNING, JOHN & MARK	544.00
FESSENDEN, JOHN	472.96
FESSENDEN, JOHN	256.00
FLETCHER, ROBERT & BELINDA	518.27
FLYNN, RICHARD	449.41
FULLER, LORRAINE	356.35

# 1994 TAXES (CONT.)

GAFFETT, LEWIS & SANDRA	617.60
GIZA, EDMUND	256.00
GIZA, EDMUND	256.00
GLIDDEN, GLADYS	51.20
GODSOE, EARL & PENNY	513.28
GODSOE, EARL & PENNY	44.80
GOULD, CHARLES & BARBARA	89.60
GOULD, DENNIS	115.20
GOULD, DENNIS & BELINDA	84.48
GOULD, HARRY & TAMMI	140.80
GOULD, KEITH & SHIRLEY	401.28
GOULD, LYSLE	25.60
GOULD, LYSLE	337.60
GOULD, MAURICE	563.20
GOULD, MAURICE A.	12.80
GOULD, WESTON & MONICA	196.67
GOURLEY, BILL & BARBARA	188.80
GREENWOOD, KENNETH	370.24
BRYANT, MARGARET	900.00
BRYANT, MARGARET	600.00
GOURLEY, BILL & BARBARA	89.40
BOWMAN & LITTLEFIELD	107.04
BOWMAN & LITTLEFIELD	20.80
BOWMAN & LITTLEFIELD	5.12
BOWMAN & LITTLEFIELD	77.82
BOWMAN & LITTLEFIELD	44.80
BOWMAN & LITTLEFIELD	44.80
**	493.20
FALOON, MARIANN	331.65
*	239.81
GIFFORD, LILLIAN & SCOTT	117.15
*	98.94
*	60.38
GRENIER, BEVERLY & WILLIAM	281.73
GRIGNON, EDWARD & FLORENCE	474.11
GURNEY, SIDNEY & JACQUELINE	121.60
HARVILLE, THOMAS	237.06
*	415.40
HENNIGAN, DENNIS	579.52
HEWIS, LOIS	457.60
*	266.37
HEWISN, WAYNE	93.12
HICHBORN, LORIE	368.26
HIGHT, RANSFORD & CLARK, SALLY	185.60

# 1994 TAXES (CONT.)

**		139.20
**		256.00
	HUFF, KEVIN B. & MERILIS A.	196.86
	HUFF, KEVIN B. & MERILIS A.	504.19
	HUFFMAN, EVELENA	106.88
	HUGHES, EARL & PAULA	558.08
	HUMPHREY, JUSTIN O.	3.90
*		198.40
	JEPSON, WALTER & KIM	393.60
	JOHNSON, EVELYNE	579.58
	JOHNSON, WARREN	38.40
*		112.64
	KERN, ERICH & ANNA	481.28
	KILLAM, LAWRENCE	176.68
	KIMBALL, ANTHONY & WANDA	739.01
	KIRCHDOPER, SERETHA	80.00
**		472.19
*		281.66
	LANCASTER, JUDY	16.00
*		149.12
*		245.31
*		528.38
	LAWLER, LAWRENCE	313.60
*		213.12
	LEAVITT, ROCKY	325.31
	LEFEBVRE, JOSEPH C. & TINA L.	118.40
	LINDSAY, WAYNE	108.80
	LITTLEFIELD, DANA & DWAYNE	341.38
*		444.80
	LOUREIRO, LINDA & SCOTT	108.80
	LOVENDALE, CARL & DOROTHY	766.98
	LUNT, TAMMY LYNN	91.52
	MACDONALD, KATHLEEN & MCELPHICK, S.	301.38
	MACINNIS, LYNN	512.26
	MADDEN, ROGER	192.00
	MAINE CENTRAL RAILROAD	25.60
	MAINE CENTRAL RAILROAD	81.92
	MARBLE, JOANNE	228.74
	MEAD, MERLENE	309.95
	MENZEL, ROBERT III	437.50
	MERROW, MARY ELLEN	487.68
*		102.40
*		451.20

# 1994 TAXES (CONT.)

MICHELLER, STEPHEN	16.00
MINUTOLI, ANTHONY & GROTH, M.	726.40
MITCHELL, SHAWN	128.00
MOORE, MARY	782.08
*	459.14
*	108.80
MORSE, CHERYL & DOUGLAS	332.72
MORSE, CHERYL SHIBLES	65.60
MOWER, GLADYS	341.12
MOWER, JUDITH	441.60
MUNN, STEVEN & JOAN	619.79
MUNN, STEVEN & JOAN	859.26
MCCARTHY, AMBROSE	336.00
MCCOURT, JOYCE & PERRY, RONALD	160.00
MCGRAW, FRANK JR.	92.80
MCGRAW, FREDRICK A.	227.20
*	195.20
NESTOR, ROBERT & FRANCIS	287.17
NGUYEN, DEBRA	23.30
NICHOLS, MICHAEL	141.57
**	527.36
NORRIE, WALTER	141.06
NUTTING, PHILLIP E.	47.62
HUMPHREY, JUSTIN O.	76.00
MICHAUD, JANICE	379.48
NICHOLS, HARVEY & KATHY	571.44
*	93.46
**	155.39
OBERT, RONALD	416.19
*	65.98
PARKER, CORADEAN	108.80
PEARSON, MARK & REBECCA	763.01
PEAVEY, ROBERT	514.56
PERKINS, ALAN & DIANE	411.24
PHILLIPS, MICHAEL & DEAN, MARY	277.76
PICARO, JOSEPH & LUCILIA	153.60
*	127.42
Q&Q	368.32
Q&Q	28.48
**	38.40
*	89.60
*	89.60

# 1994 TAXES (CONT.)

RACINE, ROBERT A.	121.60
RAMSDELL, ARNOLD & KATHERINE	166.40
RANDLETT, RAE & JEANNINE	555.65
RANDLETT, THOMAS	578.11
RANDLETT, THOMAS	12.80
RAYMOND, GLEN	422.40
RAYMOND, ROGER	311.68
RAYMOND, RONALD	86.40
RICE, HOLMES	489.34
RICHARDS, LINDA	266.88
RICHARDSON, ROLAND & JOAN	392.96
RICHARDSON, THOMAS & LINDA	218.24
ROBERTS, LOIS	96.00
ROBICHEAU, JANA	76.80
ROBINSON, AUBREY & SUSAN	242.56
ROUNDY, GEORGE III	58.50
SANTOS, STEVEN & MORI, MICHELLE	3.50
SHAW, FRANCIS & HILDRETH	501.76
SHEEHAN, DENNIS	551.81
SHERBURNE, ROBERT & MARIE	26.88
SHERBURNE, ROBERT	464.70
SIBLES, RANDY & GAIL	245.86
SHIDES, MONTELE	185.60
SISCO, HOWARD & ALICE	324.54
SMALL, KAREN (HEIRS)	427.58
SMITH, DANA	166.40
*	248.83
SMITH, REX V. JR.	268.80
STACKHOUSE, REBECCA	11.20
STAPLES, ROWENA	368.51
STAPLES, ROWENA	350.46
STEDMAN, RANDY & JANICE	803.53
SUHR, JOHN & JOAN	149.44
THERIAULT, ROGER & MARY	211.20
THORNTON, RICHARD	299.84
TOZIER, CHELSEA	439.23
VANADESTINE, MILO & KATHY	825.84
VANADESTINE, MILO & KATHY	7.68
VANADESTINE, TERRY & KATHY	513.54
VIGUE, FREDERICK	96.00
WALLACE, KENNETH	318.72
WALLACE, KENNETH	92.80
WARNER, MICHAEL & GAIL	359.04
WASHBURN, AL & HILDA	407.55
WASHBURN, HILDA & ALFRED	64.00



# **1994 TAXES (CONT.)**

WELLS, DAVID C.	339.20
WENTWORTH, GARY	472.00
WENTWORTH, RICHARD	105.60
WHEELER, BILLY	76.80
WHEELER, LINWOOD KEVIN & KELLY	651.26
WHITE, MERLON & SANDRA	327.59
WHITNEY, DONALD GEARY II	144.64
WICKET, ROBERT L.	186.37
WIERS, MICHAEL	602.62
WILSON, SCOTT & HOLT, STACY	214.40
WITHAM, DWAIN & DOROTHY	192.26
WITHEE, WALTER	168.96
WITHEE, WALTER	174.08
WOODMAN, DAVID	453.44
WOODMAN, GLENICE	263.74
*	196.10
YEE, YUAN FEE & CARMEN	112.64
YORK, FLORA	512.77
ZALOSKI, ROBERT	33.28
DRAGON	384.00
REAZOR, MELVIN	200.00
REILLY, LUKE	397.66
WITHEE, DIANA	82.88
*	359.49
VENTI, CHARLES & MEDEIROS, JOYCE	270.40
	<u>82413.36</u>

WARRANT FOR ANNUAL TOWN MEETING

STATE OF MAINE

COUNTY OF SOMERSET

To: Peggy A. Morgan, a resident in the Town of Hartland, County of  
Somerset

Greetings:

69

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Hartland in said county, qualified by law to vote in town affairs, to meet and assemble at the Hartland Town Hall in said town, Saturday, the fourth day of March, 1995 A.D. at 10:00 in the morning then and there to act on the following articles:

Article 1. To choose a moderator to preside at said meeting.

Article 2. To see if the Town will vote to appoint a road commissioner for the ensuing year.

Article 3. To see if the Town will vote to pay \$1600 for Town Clerk, \$100 for Registrar of Voters, \$1500 for Fire Chief, and and \$2000 for the combined offices of Selectmen, Assessors, and Overseers of the Poor.

Article 4. To see what sum of money the Town will vote to raise and appropriate for salaries of the Town Officers.

Budget Committee Recommends: \$71276

Article 5. To see if the Town will vote to raise and appropriate for the following accounts:

OAB (Social Security)	\$10050
Workers Comp.	\$5500
BC/MMHT	\$19865
Insurances	\$6800
Unemployment	\$3500

Budget Committee Recommends: YES

Article 6. To see if the Town will vote to raise and appropriate \$8000 for town hall building maintenance and operation.

Budget Committee Recommends: YES

Article 7. To see if the Town will vote to raise and appropriate the following amounts for the following Service Organizations:

Somerset County Family Violence	\$300
Somerset County Child Abuse Council	\$300
KVCAP Transit	\$560
Headstart	\$300
KVCAP Social Services	\$4500
Senior Spectrum	\$1000

Budget Committee Recommends: YES

Article 8. To see if the Town will vote to raise and appropriate \$1000 and take \$3000 from Boat Excise for the Great Moose Lake Dam Electricity.

Budget Committee Recommends: YES

Article 9. To see if the Town will vote to raise and appropriate \$10000 for Contingent.

\$1000 to be escrowed to the 175th celebration; all monies escrowed with interest to be turned over to the Helping Hands for the 1995 celebration.

Budget Committee Recommends: YES on money amount.

Article 10. To see if the town will vote to take \$10000 from surplus as a match for the Federal COPS program for the purpose of hiring a law enforcement person.

Budget Committee Recommends: YES

Article 11. To see if the Town will vote to raise and appropriate \$27000 for the purpose of a revaluation of the community. Approximate total cost to be \$54000 with the second appropriation to be made in 1996.

Budget Committee Recommends: YES

Article 12. To see if the Town will vote to raise and appropriate \$4000 for the Town Truck Account.

Budget Committee Recommends: YES

Article 13. To see if the Town will vote to raise and appropriate \$400 for Christmas lights and \$14160 for street lights.

Budget Committee Recommends: YES

Article 14. To see if the Town will vote to raise and appropriate \$29500 for hydrant rental.

Budget Committee Recommends: YES

Article 15. To see if the Town will vote to raise and appropriate \$62000 for the transfer station and recycling operations.

Budget Committee Recommends: YES

Article 16. To see if the Town will vote to raise and appropriate \$5000 for Cemetery maintenance.

Budget Committee Recommends: YES

Article 17. To see if the Town will vote to raise and appropriate \$1500 for a Traffic Guide.

Budget Committee Recommends: YES

Article 18. To see if the Town will vote to raise and appropriate \$8000 for General Assistance.

Budget Committee Recommends: YES

Article 19. To see if the Town will vote to raise and appropriate \$1700 for KV Council of Governments.

Budget Committee Recommends: YES

Article 20. To see if the Town will vote to raise and appropriate \$19000 for the following amounts for the Hartland Volunteer Fire Department:

\$15000

Operational

\$4000

Fire Truck Escrow

Budget Committee Recommends: YES

Article 21. To see if the Town will vote to raise and appropriate \$1200 for the Hartland-St. Albans Emergency Unit.

Budget Committee Recommends: YES

Article 22. To see if the Town will vote to raise and appropriate \$6605 for the Hartland Library.

Budget Committee Recommends: YES

Article 23. To see if the Town will vote to take \$30000 from surplus and raise and appropriate \$26000 for Pollution Abatement.

Budget Committee Recommends: YES

Article 24. To see if the Town will vote to raise and appropriate \$3800 for Sewer Maintenance.

Budget Committee Recommends: YES

Article 25. To see if the Town will vote to raise and appropriate \$1000 for Tree Removal.

Budget Committee Recommends: YES

Article 26. To see if the Town will vote to raise and appropriate \$400 for the Hartland-St. Albans Senior Citizens and \$300 for the Scott-Webb Auxilliary.

Budget Committee Recommends: YES



Article 27. To see if the Town will vote to take \$71900 from excise for Snow Removal.

Budget Committee Recommends: YES

Article 28: To see if the Town will vote to raise and appropriate \$4500 for Swimming Pool operations.

Budget Committee Recommends: YES

Article 29. To see if the Town will vote to raise and appropriate \$8000 for sidewalk repair and the Elm Street sidewalk.

Budget Committee Recommends: YES

Article 30. To see if the Town will vote to raise and appropriate \$400 for Skating Rink maintenance.

Budget Committee Recommends: YES

Article 31. To see if the Town will vote to raise and appropriate \$200 and take \$1300 from the sale of property for summer baseball.

Budget Committee Recommends: YES

Article 32. To see if the Town will vote to raise and appropriate \$2000 for an Animal Control Officer.

Budget Committee Recommends: YES

Article 33. To see if the Town will vote to turn over monies received from the Treasurer of State on snowmobile registrations for 1994 to Smokey's Angels Snowmobile Club for maintenance of snowmobile trails for the benefit and use by all public.

Article 34. To see when the Town will vote to have taxes committed, when they will be payable and what rate of interest will be charged.

July 1 Real Estate, September 1 interest if unpaid by September 1 at 10%

Article 35. To see if the Town will vote to accept all State monies received by the Town during State Fiscal year beginning July 1, 1995.

Municipal Revenue Sharing

Local Road Assistance

State Aid to Education (including Federal pass-through funds and property tax relief)

Public Library State Aid per Capita

Civil Emergency Funds (Emergency Management Assistance)

Article 35. (Continued)

Snowmobile Registration money  
Tree Growth Re-imbursement  
Veterans Exemption Re-imbursement  
State Grants or Other Funds (this category includes  
all funds received from the State that are not included  
in items above.)

Article 36. To see if the Town will vote to use a carried balance  
of \$2500 for the Hepatitis B program.

Budget Committee Recommends: YES

Article 37. To see if the Town will vote to accept any and all materials  
and supplies donated for Town use.

Article 38. To see if the Town will vote to take \$23100 from excise  
taxes, \$33000 from Local Road Assistance, and \$21400  
appropriations for the Town Road Account.

Budget Committee Recommends: YES

Article 39. To see if the Town will vote to have a 12 citizen committee appointed to cooperate with the Selectmen in preparing a recommended budget for the next annual meeting. One being designated as Chairman of the Committee.

The Selectmen hereby give notice that the Registrar of Voters will be available at the Town Office for the purpose of correcting the list of voters Wednesday and Thursday, March 1st and 2nd from 12:30 p.m. to 4:30 p.m.

Given under our hand this            day of February, A.D., 1995.

A True Copy

Attest:

PEGGY A. MORGAN  
Resident of Hartland

EDWARD LAUGHTON, 1st Selectman

SANDRA MCNICHOL, 2nd Selectman

KEITH BUBAR, 3rd Selectman

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Town of Hartland, Maine  
GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 1994 and 1993

CONTENTS

Independent auditors' report	
Combined balance sheet - all fund types	Exhibit A
Combined statement of revenues, expenditures and changes in fund balances - all governmental fund types and similar trust funds	Exhibit B
Statement of revenues, expenditures and changes in fund balances, budget and actual - general fund	Exhibit C
Statement of revenues, expenses, and changes in retained earnings - proprietary fund	Exhibit D
Schedule of operating expenses - proprietary fund	Schedule D
Statement of cash flows - proprietary fund	Exhibit E
Notes to financial statements	
Schedule of valuation, assessment and collection	Schedule 1

Schetz, Fletcher & Associates



INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Hartland, Maine  
P.O. Box 281  
Hartland, ME 04943

We have audited the accompanying general purpose financial statements of the Town of Hartland, Maine, as of December 31, 1994 and 1993, and for the years then ended. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed in the following paragraph, we conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

Because of the inadequacy of accounting records to substantiate trust principal (contributed equity) prior to 1993, we were unable to form an opinion regarding the classification of amounts at which trust principal (contributed equity) and reinvested trust income (designated for future expenditures) are recorded in the accompanying combined balance sheet all fund types - December 31, 1994 and 1993 (stated at \$29,434 each year).

The general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effect of such reclassifications, if any, as might have been determined to be necessary had prior year records concerning trust principal been adequate, and except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hartland, Maine, as of December 31, 1994 and 1993, and the results of its operations and changes in fund balances for the years then ended, in conformity with generally accepted accounting principles.



Our audits were made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule 1 is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Town of Hartland, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Schrey, Fletcher & Associates*

February 3, 1995  
Augusta, Maine

**ASSETS**

Cash and cash equivalents (Note 4)  
Accounts receivable  
Taxes receivable, net of allowance for doubtful  
accounts of \$1,200 (Note 1)  
Tax liens and tax acquired property (Note 5)  
Due from other governments  
Prepaid insurance  
Prepaid landfill expense  
Bond discount (Note 13)  
Bond issue costs (Note 13)  
Due from general fund  
Due from enterprise fund  
Investments (Note 9)

**TOTAL ASSETS****LIABILITIES**

Due to enterprise fund  
Due to general fund  
Due to trust fund  
Accounts payable  
Interest payable  
Deferred revenues (Notes 1 and 7)  
Estimated liability for landfill  
closure and postclosure care costs (Note 14)  
Bonds payable (Note 8)

**TOTAL LIABILITIES****FUND EQUITY**

Retained earnings (deficit)  
Contributed equity  
Designated for future expenditures (Note 3)  
Undesignated

**TOTAL FUND EQUITY (Exhibit B)****TOTAL LIABILITIES AND FUND EQUITY**

EXHIBIT A

Town of Hartland, Maine  
COMBINED BALANCE SHEET - ALL FUND TYPES  
December 31, 1994 and 1993

Governmental Fund Type	Fiduciary Fund Type	Enterprise Fund Type	1994 Totals (Memorandum Only)	1993 Totals (Memorandum Only) (Restated)
General	Trust Fund	Proprietary Fund Type		
\$ 47,932	\$ 38,795	\$ 725,006	\$ 811,733	\$ 201,548
1,267	- 0 -	1,809,416	1,810,683	650,727
84,412	- 0 -	- 0 -	84,412	86,280
43,510	- 0 -	- 0 -	43,510	43,157
3,060	- 0 -	- 0 -	3,060	1,530
30,382	- 0 -	- 0 -	30,382	- 0 -
- 0 -	- 0 -	30,000	30,000	- 0 -
- 0 -	- 0 -	2,087	2,087	- 0 -
- 0 -	- 0 -	39,373	39,373	- 0 -
- 0 -	2,935	80,506	83,441	76,883
23,202	- 0 -	- 0 -	23,202	12,066
- 0 -	17,160	- 0 -	17,160	17,160
<u>\$ 233,765</u>	<u>\$ 58,870</u>	<u>\$ 2,686,388</u>	<u>\$ 2,979,023</u>	<u>\$ 1,089,331</u>

LIABILITIES AND FUND EQUITY

\$ 80,506	\$ - 0 -	\$ - 0 -	\$ 80,506	\$ 73,948
- 0 -	- 0 -	23,202	23,202	12,066
2,935	- 0 -	- 0 -	2,935	2,935
- 0 -	- 0 -	80,242	80,242	174,985
- 0 -	- 0 -	5,281	5,281	- 0 -
76,016	- 0 -	- 0 -	76,016	76,040
- 0 -	- 0 -	541,000	541,000	485,000
- 0 -	- 0 -	1,825,000	1,825,000	600,000
<u>\$ 159,457</u>	<u>\$ - 0 -</u>	<u>\$ 2,478,725</u>	<u>\$ 2,434,182</u>	<u>\$ 1,424,974</u>
\$ - 0 -	\$ - 0 -	\$ 211,663	\$ 211,663	\$ (534,564)
- 0 -	29,434	- 0 -	29,434	29,434
126,185	- 0 -	- 0 -	126,185	153,327
(51,877)	29,436	- 0 -	(22,441)	16,160
<u>\$ 74,308</u>	<u>\$ 58,870</u>	<u>\$ 211,663</u>	<u>\$ 364,861</u>	<u>\$ (335,663)</u>
<u>\$ 233,765</u>	<u>\$ 58,870</u>	<u>\$ 2,686,388</u>	<u>\$ 2,979,023</u>	<u>\$ 1,089,311</u>

See accompanying notes

Town of Hartland, Maine  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND SIMILAR TRUST FUNDS**  
For the year ended December 31, 1994 and 1993

EXHIBIT B

	Governmental Fund Type	Fiduciary Fund Type	1994 Totals (Memorandum Only)	1993 Totals (Memorandum Only)
<b>REVENUES</b>	<b>General</b>	<b>Trust Fund</b>		
Real estate and personal property tax (Note 1)	\$ 672,282	\$ - 0 -	\$ 672,282	\$ 614,893
Excise taxes	119,126	- 0 -	119,126	104,529
Intergovernmental revenues	113,835	- 0 -	113,835	133,418
General government	14,131	- 0 -	14,131	13,262
Unclassified	310	- 0 -	310	145
Health and sanitation, welfare	- 0 -	- 0 -	- 0 -	1,636
Cemeteries	326	- 0 -	326	2,870
Interest and dividends	9,591	1,573	11,164	10,058
Sale of tax acquired property	1,300	- 0 -	1,300	- 0 -
<b>TOTAL REVENUES</b>	<b>\$ 930,901</b>	<b>\$ 1,573</b>	<b>\$ 932,474</b>	<b>\$ 880,811</b>
<b>EXPENDITURES</b>				
General government	\$ 124,709	\$ - 0 -	\$ 124,709	\$ 118,345
County tax	54,475	- 0 -	54,475	50,813
Protection	103,841	- 0 -	103,841	70,265
Education	317,644	- 0 -	317,644	309,872
Highways	183,732	- 0 -	183,732	119,447
Unclassified	49,019	- 0 -	49,019	41,784
Cemeteries	12,967	- 0 -	12,967	11,965
Health and sanitation	66,576	- 0 -	66,576	51,226
Charities	5,734	- 0 -	5,734	13,985
Interest	2,387	- 0 -	2,387	1,790
<b>TOTAL EXPENDITURES</b>	<b>\$ 921,084</b>	<b>\$ - 0 -</b>	<b>\$ 921,084</b>	<b>\$ 789,492</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 9,817</b>	<b>\$ 1,573</b>	<b>\$ 11,390</b>	<b>\$ 91,319</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of tax anticipation notes	\$ 150,000	\$ - 0 -	\$ 150,000	\$ 150,000
(Repayment) of tax anticipation notes	(150,000)	- 0 -	(150,000)	(150,000)
Operating transfers in	1,631	- 0 -	1,631	1,997
Operating transfers (out)	(77,133)	(1,631)	(78,764)	(161,612)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (75,502)</b>	<b>\$ (1,631)</b>	<b>\$ (77,133)</b>	<b>\$ (159,620)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>\$ (65,685)</b>	<b>\$ (58)</b>	<b>\$ (65,743)</b>	<b>\$ (68,301)</b>
<b>FUND BALANCES, beginning of year</b>	<b>139,993</b>	<b>58,928</b>	<b>198,921</b>	<b>267,222</b>
<b>FUND BALANCES, end of year</b>	<b>\$ 74,308</b>	<b>\$ 58,870</b>	<b>\$ 133,178</b>	<b>\$ 198,921</b>

See accompanying notes

Schaefer & Associates

## EXHIBIT C

Town of Hartland, Maine  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL - GENERAL FUND  
 For the year ended December 31, 1994

	Governmental Fund Type		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Real estate and personal property tax (Note 1)	\$ 673,810	\$ 672,282	\$ (1,528)
Excise taxes	81,000	119,126	38,126
Intergovernmental revenues	106,000	113,835	7,835
General government	- 0 -	14,131	14,131
Protection	- 0 -	- 0 -	- 0 -
Highway and bridge	- 0 -	- 0 -	- 0 -
Unclassified	- 0 -	310	310
Health and sanitation, welfare	- 0 -	- 0 -	- 0 -
Cemeteries	- 0 -	326	326
Interest and dividends	- 0 -	9,591	9,591
Sale of tax acquired property	- 0 -	1,300	1,300
TOTAL REVENUES	<u>\$ 860,810</u>	<u>\$ 930,901</u>	<u>\$ 70,091</u>
EXPENDITURES			
General government	\$ 102,180	\$ 124,709	\$ (22,529)
County tax	54,475	54,475	- 0 -
Protection	65,960	103,841	(37,881)
Education	322,665	317,644	5,021
Highways	154,500	183,732	(29,232)
Unclassified	58,004	49,019	8,985
Cemeteries	5,000	12,967	(7,967)
Health and sanitation	61,200	66,576	(5,376)
Charities	8,000	5,734	2,266
Interest	- 0 -	2,387	(2,387)
TOTAL EXPENDITURES	<u>\$ 831,984</u>	<u>\$ 921,084</u>	<u>\$ (89,100)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 28,826</u>	<u>\$ 9,817</u>	<u>\$ (19,009)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from issuance of tax anticipation notes	\$ - 0 -	\$ 150,000	\$ - 0 -
(Repayment) of tax anticipation notes	- 0 -	(150,000)	- 0 -
Operating transfers in	- 0 -	1,631	1,631
Operating transfers (out)	(56,000)	(77,133)	(21,133)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (56,000)</u>	<u>\$ (75,502)</u>	<u>\$ (19,502)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ (27,174)</u>	<u>\$ (65,685)</u>	<u>\$ (38,511)</u>
FUND BALANCES, beginning of year		139,923	
FUND BALANCES, end of year		<u>\$ 74,308</u>	

See accompanying notes

Schatz Fletcher &amp; Associates

## EXHIBIT D

## Town of Hartland, Maine

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS - PROPRIETARY FUND

For the years ended December 31, 1994 and 1993

	1994	1993 (Restated) (Memorandum Only)
<b>REVENUES</b>		
Irving Tanning Co.	\$ 2,109,928	\$ 1,029,044
Miscellaneous	1,978	1,821
Interest income	<u>4,828</u>	<u>137</u>
<b>TOTAL REVENUES</b>	<b>\$ 2,116,734</b>	<b>\$ 1,031,002</b>
<b>OPERATING EXPENSES (Schedule D)</b>	<b><u>1,408,993</u></b>	<b><u>1,173,549</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 707,741</b>	<b>\$ (142,547)</b>
<b>NONOPERATING REVENUES (EXPENSE)</b>		
Interest (expense)	<u>(38,667)</u>	<u>(64,793)</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>\$ 669,094</b>	<b>\$ (187,340)</b>
<b>OPERATING TRANSFERS IN</b>	<b><u>77,133</u></b>	<b><u>159,620</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>\$ 746,227</u></b>	<b><u>\$ (27,720)</u></b>
<b>RETAINED EARNINGS (DEFICIT), beginning of year</b>	<b>\$ (534,564)</b>	<b>\$ (77,844)</b>
<b>ADJUSTMENT TO RECORD CUMULATIVE EFFECT OF RECOGNITION OF LANDFILL CLOSURE AND POST-CLOSURE COSTS</b>	<b><u>- 0 -</u></b>	<b><u>(429,000)</u></b>
<b>RETAINED EARNINGS (DEFICIT), beginning of year (as restated)</b>	<b><u>\$ (534,564)</u></b>	<b><u>\$ (506,844)</u></b>
<b>RETAINED EARNINGS (DEFICIT), end of year</b>	<b><u>\$ 211,663</u></b>	<b><u>\$ (534,564)</u></b>

SCHEDULE D

Town of Hartland, Maine

SCHEDULE OF OPERATING EXPENSES - PROPRIETARY FUND

For the years ended December 31, 1996 and 1993

	1996	1993 (Restated) (Memorandum Only)
OPERATING EXPENSES		
Landfill	\$ 560,781	\$ 396,846
Electricity	275,292	220,258
Chemicals	44,883	144,532
Equipment	55,247	0 -
Labor	158,443	132,813
Environmental services	62,998	70,440
Landfill closure and post closure costs	56,000	56,000
Repairs	45,948	27,679
Testing	11,379	27,341
Employee benefits	33,379	19,927
Workers' compensation insurance	20,598	17,608
Payroll taxes	19,648	16,568
Insurance	30,102	14,186
Accounting	- 0 -	10,000
Heat	7,690	8,344
Fuel oil	4,081	2,689
Lab supplies	3,686	2,649
Clothing	1,872	1,572
Telephone	1,637	986
Contingent	12,069	854
Office supplies	398	794
Safety	769	783
Supplies	546	499
Water	45	181
Training	1,502	- 0 -
TOTAL OPERATING EXPENSES	\$ 1,408,993	\$ 1,173,549

See accompanying notes

Schatz Fletcher & Associates

## EXHIBIT E

## Town of Hartland, Maine

## STATEMENT OF CASH FLOWS - PROPRIETARY FUND

For the year ended December 31, 1994 and 1993

	1994	1993 (Restated) (Memorandum Only)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from Irving Tanning Co.	\$ 951,239	\$ 1,137,816
Other operating cash receipts	1,978	1,821
Interest received	4,828	137
Cash (paid) for wages	(158,443)	(132,813)
Cash (paid) for other operating expenses	<u>(1,300,077)</u>	<u>(928,107)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ <u>(500,475)</u>	\$ <u>78,854</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Operating transfers in	\$ <u>70,575</u>	\$ <u>60,961</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from bonds issued	\$ 1,288,821	\$ - 0 -
Principal (paid) on bonds	(100,000)	(95,000)
Interest (paid)	<u>(38,647)</u>	<u>(44,793)</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	\$ <u>1,150,174</u>	\$ <u>(139,793)</u>
<b>NET INCREASE IN CASH</b>	\$ 720,274	\$ 22
<b>CASH, beginning of year</b>	<u>4,732</u>	<u>4,710</u>
<b>CASH, end of year</b>	\$ <u>725,006</u>	\$ <u>4,732</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
OPERATING INCOME (LOSS)	\$ <u>707,741</u>	\$ <u>(142,547)</u>
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
(Increase) decrease in accounts receivable	\$ (1,158,689)	\$ 108,772
(Decrease) increase in accounts payable	(75,527)	56,629
(Increase) in prepaid expenses	(30,000)	- 0 -
Increase in accrued liability	<u>56,000</u>	<u>56,000</u>
TOTAL ADJUSTMENTS	\$ <u>(1,208,216)</u>	\$ <u>221,401</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	\$ <u>(500,475)</u>	\$ <u>78,854</u>

See accompanying notes

Scratch Fletcher &amp; Associates



Town of Hartland, Maine  
NOTES TO FINANCIAL STATEMENTS

December 31, 1994

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Hartland, Maine, incorporated in 1820, operates under a Town Meeting - Selectmen form of government and provides the following services: highways and streets, sanitation, public improvements, education, and health and welfare.

The accounting policies of the Town of Hartland, Maine conform to generally accepted accounting principles except for accounting for fixed assets as discussed in Note 2. The following is a summary of other significant policies:

**PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY** - The financial statements of the Town of Hartland, Maine consist only of the funds and account groups of the entity since no other entities are considered to be controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

**FUND ACCOUNTING** - The accounts of the Town of Hartland, Maine are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the following fund categories in the financial statements in this report:

**GOVERNMENTAL FUND TYPES:**

**General Fund** - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

**PROPRIETARY FUND TYPE:**

**Proprietary Fund** - This fund is used to account for operations that are financial and operated in a manner similar to private business where the costs of providing water treatment services to Irving Tanning and the general public and operating a related landfill are financed through user fees and Town appropriations. Working capital (current assets minus current liabilities) for this fund was \$763,470 and (\$5,291), respectively, for the years ended December 31, 1994 and 1993.

Schatz, Fletcher & Associates

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FIDUCIARY FUND TYPE:

Trust and Agency Funds - These funds are used to account for resources held by the Town and restricted to use for cemeteries and education.

BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and the fiduciary fund are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied and include property tax receivables expected to be collected within sixty days after year end. Intergovernmental revenue and interest are accrued when their receipt occurs soon enough after the end of the accounting period to be both measurable and available. An allowance for doubtful accounts has been established for the possibility of various revenues becoming uncollectible. Miscellaneous revenues are recorded when received because they are not generally measurable until that point.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred except for debt principal and interest which are recognized when due.

The accrual basis of accounting is utilized for proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

PROPERTY TAXES - Property taxes for 1994 were levied July 1, 1994 on assessed values of real and personal property as of April 1, 1994, and were due September 1, 1994. Interest at 10.0% is charged on unpaid balances after September 1, 1994.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

DEFERRED REVENUE - The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within 60 days following the year end. The deferred tax revenue shown on the balance sheet represents an estimate of property taxes not expected to be collected within 60 days after the year end.

Barbara Fletcher & Associates

Town of Hartland, Maine  
NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1994

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Property taxes are recognized when they become available and include those taxes expected to be collected within 60 days after year end as stated previously.

**TOTAL COLUMNS ON COMBINED STATEMENTS** - Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**DEPOSITS AND INVESTMENTS** - Statutes authorize the treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the term of the instrument, order, or article creating the fund do not prohibit the investment; in financial institutions as described in Section 5706 M.R.S.A. and securities as described in Section 5711 through Section 5717 M.R.S.A.

**NOTE 2 - FIXED ASSETS**

Generally accepted accounting principles require that a general fixed asset group of accounts be established to account for assets of a capital nature (land, buildings, equipment, etc.).

The Town of Hartland, Maine does not maintain a fixed asset group of accounts. Fixed asset acquisitions are recorded as expenditures in the period in which they are purchased or constructed.

**NOTE 3 - BUDGET**

The Town budget is approved at the Town Meeting in March each year. Selected appropriations are carried to subsequent years based on financial requirements and related resources.

Schatz, Fletcher & Associates

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1994

NOTE 3 - BUDGET (Continued)

The general fund's designated fund balance at December 31, 1994 consisted of the following:

Ambulance escrow	\$ 1,494
Fire department escrow	40,463
Local road assistance	33,925
State revenue sharing	19,745
Planning board	10,449
Swimming area	5,000
Hepatitis B program	2,500
Dr. Briggs memorial	498
Perpetual care	100
Dog account	251
Maine Street '90	371
S.A.D. #48	5,021
175th celebration	5,068
Sale of town property	<u>1,300</u>
	<u>\$ 126,185</u>

NOTE 4 - CASH

At December 31, 1994, the carrying amount of the Town's deposits (checking and savings) was \$87,214 and the bank balance was \$247,695. Of the bank balance, \$179,294 was covered by federal depository insurance and the remaining \$68,401 was uninsured and uncollateralized.

Bond issue proceeds of \$674,820 were deposited in a mutual fund invested in U.S. Government Securities.

NOTE 5 - TAX LIENS AND TAX ACQUIRED PROPERTY

Tax liens and tax acquired property consists of the following:

1993 tax liens	\$ 20,163
1992 tax liens	10,719
1991 tax liens	4,080
1990 tax liens	2,175
Tax acquired property	<u>6,373</u>
TAX LIENS AND TAX ACQUIRED PROPERTY	<u>\$ 43,510</u>

Schatt Fetterer & Associates

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1994

**NOTE 6 - ACCOUNTS RECEIVABLE**

The Irving Tanning Company is obligated to pay 95% of all debt service costs and costs of issuance associated with all bonds related to the pollution control facility. In addition, the Company pays to the town 85 - 90% of all operating and maintenance costs associated with the pollution control facility. The percentage is based on the actual usage of the facility by the Company.

**NOTE 7 - DEFERRED REVENUE**

Deferred revenue consists of the following:

Prepaid 1995 taxes	\$ 16
Deferred tax revenue (Note 1)	<u>76,000</u>
	<u>\$ 76,016</u>

**NOTE 8 - BONDS PAYABLE**

At December 31, 1994 and 1993 the Town had the following municipal bonds outstanding:

	<u>1994</u>	<u>1993</u>
Fleet Bank - \$400,000 general obligation serial bonds due in annual principal installments of \$35,000 to \$50,000 through March 1, 2001. Interest is paid semi-annually at variable rates from 6.15% to 6.90%	\$ 305,000	\$ 340,000
Maine Municipal Bond Bank - \$650,000 capital improvement serial bonds due in annual principal installments of \$65,000 through 1997. Interest is paid semi-annually at variable rates from 6.7% to 6.9%	195,000	260,000
Fleet Securities, Inc. \$1,325,000 general obligation serial bonds due in annual principal installments of \$105,000 to \$165,000 through October 1, 2004. Interest is paid semi-annually at variable rates from 4.5% to 6.1%	<u>1,325,000</u>	<u>- 0 -</u>
<b>TOTAL BONDS PAYABLE</b>	<b><u>\$ 1,825,000</u></b>	<b><u>\$ 600,000</u></b>

Schatt Fitcher & Associates

Town of Hartland, Maine  
NOTES TO FINANCIAL STATEMENTS (Continued)  
December 31, 1994

**NOTE 8 - BONDS PAYABLE (Continued)**

Principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 205,000	\$ 105,351	\$ 310,351
1996	215,000	93,945	308,945
1997	220,000	81,605	301,605
1998	165,000	68,490	233,490
1999	170,000	59,137	229,137
Thereafter	<u>850,000</u>	<u>145,220</u>	<u>995,220</u>
TOTAL	<u>\$ 1,825,000</u>	<u>\$ 553,748</u>	<u>\$ 2,378,748</u>

All of the above bonds are to be paid jointly by Irving Tanning Company at a rate of 95% of all debt service costs including principal, interest, and costs of issuance associated with any and all bonds issued in renewal, replacement or refunding.

Changes in long-term debt:

Balance at 12/31/93	\$ 600,000
Bonds issued	1,325,000
Principal payment on debt	(100,000)
Balance at 12/31/94	<u>\$ 1,825,000</u>

**NOTE 9 - INVESTMENTS**

Investments consist of publicly traded stocks and a bond. They are carried at the lower of aggregate cost or quoted market value of the securities. Information as of December 31, 1994 is as follows:

	<u>Cost</u>	<u>Market</u>
Stocks	\$ 20,037	\$ 13,140
Bond	<u>1,691</u>	<u>4,000</u>
	<u>\$ 21,728</u>	<u>\$ 17,140</u>

There were no realized gains or losses during 1994.

**NOTE 10 - LEASES**

The Town rents fire hydrants from a local water company on a month-to-month basis. Total hydrant rent for 1994 was \$29,500.

Scratt Fetter & Associates

Town of Hartland, Maine  
NOTES TO FINANCIAL STATEMENTS (Continued)  
December 31, 1994

NOTE 11 - ECONOMIC DEPENDENCY

For the year ended December 31, 1994, approximately 21% of the Town's real estate and personal property tax revenue was paid by Irving Tanning Co. Also, approximately 98% of the proprietary fund's revenue is generated from Irving Tanning Co. See also Note 6.

NOTE 12 - DEBT COVENANTS

As required by the State of Maine and the bonds issuers, the Town's total debt outstanding may not exceed 15% of the Town's most recent state valuation. Total debt allowed was \$8,047,500.

In addition, total debt outstanding exclusive of debt incurred for school, storm or sanitary sewer purposes, energy facility purposes or municipal airport facilities may not exceed 7.5% of the Town's most recent state valuation. This allowable amount was \$4,023,750.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$5,365,000.

Debt incurred for storm or sanitary sewer purposes may not exceed 7.5% of the state valuation. This allowable amount was \$4,023,750.

Debt incurred for municipal airports and special district purposes may not exceed 3% of the state valuation. This allowable amount was \$1,609,500.

The Town was in compliance for all of the above covenants during 1994.

NOTE 13 - AMORTIZATION

Bond issue costs on the amount of \$39,373 including underwriters discount, bond insurance and registration, and original issue discount in the amount of \$2,087, incurred in 1994 have been capitalized and will be amortized over the 10 year life of the bonds. Consistent with the town's policy for recognition of interest costs, the expense will be recognized as each payment is due. The principal payments on the bond issue are due annually on October 1st.

NOTE 14 - MUNICIPAL SOLID WASTE LANDFILL CLOSURE COSTS

The Town of Hartland operates a municipal solid waste landfill which is licensed for an indefinite period of time. At present, one section of the landfill, about one-fifth of the available capacity, is in use. As each section reaches capacity, the top and part of the slope are closed and another section is opened next to it.

Schatz, Fletcher & Associates

Town of Hartland, Maine  
NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1994

**NOTE 14 - MUNICIPAL SOLID WASTE LANDFILL CLOSURE COSTS (Continued)**

State and federal laws and regulations require that the Town of Hartland place a final cover on each section of the landfill when it is closed and perform certain maintenance and monitoring functions on each section for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the time when the currently active section of the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the portion of this section used during the year.

The estimated liability for closure and post-closure care has a balance of \$541,000, which is based on 29% usage (filled) of Phase I and Phase II, and post-closure monitoring costs of the old landfill which was closed in 1990 and 1994. It is estimated that an additional \$1,326,000 will be recognized as closure and post-closure care expenses between December 31, 1994 and the date Phase II is expected to be filled to capacity (2018). The estimated total current cost of closure and post-closure care (\$1,867,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain Phase I and Phase II and monitor the old landfill were acquired as of December 31, 1994. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

**NOTE 15**

Receipts and disbursements in 1994 related to the \$1,325,000 general obligation bond issue were as follows:

**RECEIPTS**

Face amount of bond issue	\$ 1,325,000	
Less: original issue discount	(2,087)	
underwriters discount	(24,373)	
insurance and registration	(15,000)	
Subtotal	\$ 1,283,540	
Interest purchased by bondholders	5,281	
Interest on short-term investments	4,828	
TOTAL RECEIPTS		\$ 1,293,649

**DISBURSEMENTS**

Phase I	\$ 54,332	
Phase II: landfill	444,135	
Phase II: pipeline	70,662	
TOTAL DISBURSEMENTS		569,129

BALANCE AVAILABLE	\$ 724,520
-------------------	------------

Schatz Fletcher & Associates



Town of Hartland, Maine

SCHEDULE 1

SCHEDULE OF VALUATION, ASSESSMENT AND COLLECTIONS

For the year ended December 31, 1994

	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
Valuation	\$ 46,234,754	\$ 6,406,637	\$ 52,641,391
Assessment			
Valuation x Rate			x .0128
Tax commitment			\$ 673,810
Supplemental tax			<u>491</u>
			\$ ~ 674,301
Collections and credits			
Cash collections		\$ 589,869	
Abatements		<u>2,019</u>	
Total collections and credits			<u>591,888</u>
1994 taxes receivable			<u>\$ 82,413</u>

COMPUTATION OF ASSESSMENT

Tax commitment		\$ 673,810
Requirements:		
Town appropriations	\$ 330,944	
County tax	54,433	
Education	<u>322,663</u>	
Total requirements		(708,064)
Municipal revenue sharing		<u>67,945</u>
Overlay		<u>\$ 33,691</u>

See accompanying notes

Schatz Fletcher & Associates



